

# Earmarking State Taxes

by

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# EARMARKING STATE TAXES

## Introduction

This report, the fourth in a series of reports from the National Conference of State Legislatures, summarizes and discusses the practice of earmarking state taxes. Earmarking means designating some or all of the collections from a specific tax or revenue source for a specific expenditure, with the intent that the designation will continue into the future. Earmarking is an important and controversial element in state finance. Its importance springs from the amount of tax revenue that is earmarked—almost one-quarter of state tax collections in fiscal year (FY) 2005—and how the earmarked revenue is designated for use. The controversy stems from the disagreement between proponents and opponents of this state budget practice. More information on this debate can be found at "An Assessment of State Earmarking."

This report provides state-by-state detail on both the amount of earmarking and its uses in FY 2005 (the last fiscal year for which complete data were collected). New Jersey did not respond to the earmarking taxes survey and is not included in the report.

## The Extent of Earmarking

Every state earmarks taxes to some extent, and a few earmark more than 50 percent of their tax collections. The average amount is less than 25 percent and varies greatly from state to state—from about 4.4 percent in Rhode Island to 84.0 percent in Alabama (appendix D).

Earmarked taxes fell as a proportion of total state tax collections from the time that data were first collected in the 1930s until the 1970s. In 1954, 51.3 percent of state tax collections were earmarked. The proportion fell to 41.1 percent in 1963 and to 23 percent in 1979. Much of that change is explained by the increased state reliance

on sales and income taxes in the 1950s and 1960s. Those taxes were powerful generators of revenue and tended not to be earmarked. The revenues they produced overshadowed the amount produced by the taxes that traditionally were earmarked—motor fuel and other excise taxes.

Since 1979, the earmarked share of state tax collections has remained near 24 percent. As appendix A reports, the proportion fell to 21 percent in 1984 and returned to 24 percent in FY 1988, where it has remained since, with the exception of FY 1997 when it was 22 percent.

## Beneficiaries of Earmarked Taxes

In a departure from traditional practice, new decisions to earmark taxes tend to benefit elementary and secondary education more than any other state program. The traditional beneficiaries of earmarking have been transportation and local governments, with education, social services, and environmental programs much less favored. Appendix B shows what areas of state expenditure are most likely to benefit from earmarked taxes.

**State highways.** State highways are the beneficiary of earmarked taxes in 49 states, primarily through the designation of motor fuel taxes (45 states). Other state taxes also dedicated in part for highways include motor vehicle registrations (8 states) and general sales (7 states).

**Local government.** Local governments other than school districts are the beneficiaries of earmarked state taxes in 46 states, most commonly through designation of state motor fuel and vehicle user charges for local roads and highways. The taxes most commonly earmarked for aid to local governments are motor fuel taxes (22 states) and general sales taxes (17 states).

**Education.** Education, including both K-12 and higher education, is the beneficiary of earmarked state taxes in 35 states, mostly through dedicated general sales (11 states), tobacco (10 states), personal income (8 states) and severance taxes (6 states). A variety of other taxes also are earmarked for education, including alcoholic beverage, insurance, public utilities, pari-mutuel, corporation income, motor fuel, gaming and property.

**Health, welfare and human services.** Health, welfare and human services programs are the recipients of earmarked state taxes in 34 states. The largest source of dedicated revenue for this program area is from tobacco taxes (23 states), followed by alcoholic beverage taxes (13 states).

**Environment.** Environment programs receive dedicated tax revenue in 30 states. The source of the earmarked taxes are general sales (4 states), tobacco (2 states),

motor fuel (3 states) and severance tax collections (6 states). Several states also dedicate a portion of hazardous material or disposal taxes for environment programs.

## Earmarking by Kind of Tax

Appendix C lists the most prevalent taxes that are earmarked and shows the states that earmark each. More state-by-state detail is available in appendix D.

The motor fuel tax is most frequently earmarked (49 states). Twelve states earmark all or a portion of the motor vehicle registration fee. Other taxes earmarked by at least half the states are general sales (35 states); tobacco (26 states); alcoholic beverages (23 states), and insurance and severance (26 states each). Fourteen states earmark some of their corporate income tax collections, and 20 earmark at least some personal income tax collections.

**Personal income taxes.** In FY 2005, 20 states earmarked portions of their personal income tax collections. Two states earmark all or almost all their personal income tax collections, both mainly for education. Utah earmarks 100 percent of its personal income tax for K-12 education. Alabama earmarks 97.9 percent of its personal income tax for K-12 and higher education. The level of earmarking varies for the other states that dedicate a portion of personal income tax collections. Massachusetts earmarks 40 percent of its personal income tax with local government aid as the beneficiary. Michigan dedicates 32.5 percent of its personal income tax for K-12 education funding. Tennessee earmarks 23 percent of the personal income tax for local government. The remaining 15 states that earmark a portion of their personal income taxes do so on a much smaller scale: Illinois at 17.3 percent, Indiana at 14 percent, New York at 11.1 percent, and the others at 10 percent or less.

**Corporate income taxes.** Fourteen states earmark some of their corporate tax collections. Only Utah earmarks 100 percent—for public education—and it is the only state of the 14 that earmarks more than 50 percent of collections. Massachusetts earmarks 40 percent of corporate income taxes for its local aid fund. Maryland dedicates 24 percent of the tax to local transportation programs, including all counties and municipalities. North Carolina earmarks 6.2 percent for the public school building capital fund.

**General sales and use taxes.** Thirty-five states earmarked some portion of their general sales and use taxes in FY 2005. Five earmark at least 50 percent: Alabama (83.1 percent), Indiana (50 percent), Michigan (90.3 percent), Nevada (99.3 percent), and Tennessee (58.7 percent).

## Appendix A. Proportion of Tax Revenue Earmarked, by State Fiscal Years

State	1954	1963	1979	1984	1988	1993	1997	2005
Alabama	89%	87%	88%	89%	89%	87%	87%	84%
Alaska	N/A	6	1	2	9	8	5	10
Arizona	47	51	31	29	32	30	31	29
Arkansas	41	36	21	18	17	13	16	24
California	42	28	12	13	12	19	10	11
Colorado	75	51	17	25	18	20	12	16
Connecticut	26	23	0	1	12	10	7	6
Delaware	0	3	0	5	7	6	8	6
Florida	40	39	28	28	26	28	21	27
Georgia	29	22	11	9	8	6	6	6
Hawaii	N/A	7	5	5	6	5	11	10
Idaho	51	44	38	32	25	21	20	12
Illinois	39	43	14	18	21	32	30	25
Indiana	49	39	43	33	30	26	28	40
Iowa	51	44	19	13	21	22	13	14
Kansas	77	66	29	25	21	25	16	14
Kentucky	46	29	N/A	16	N/A	4	14	12
Louisiana	85	87	5	4	9	15	12	15
Maine	46	39	19	20	17	12	12	14
Maryland	47	40	34	24	20	17	18	18
Massachusetts	56	54	41	40	N/A	39	42	45
Michigan	67	57	38	39	35	39	55	63
Minnesota	73	74	12	13	14	16	12	11
Mississippi	40	37	N/A	30	26	26	30	27
Missouri	57	40	20	29	30	27	24	25
Montana	61	53	55	60	65	64	51	23
Nebraska	55	53	41	29	22	21	16	15
Nevada	55	35	34	52	49	57	65	58
New Hampshire	53	54	31	24	24	14	13	43
New Jersey	7	2	25	39	36	39	48	N/R
New Mexico	80	31	36	44	47	40	33	25
New York	13	10	0	6	N/A	8	11	30
North Carolina	38	30	20	8	14	19	15	9
North Dakota	73	43	29	21	22	22	24	19
Ohio	48	48	21	18	19	17	20	17
Oklahoma	62	59	N/A	43	24	21	24	23
Oregon	47	36	23	19	23	21	16	27
Pennsylvania	41	63	15	15	14	11	8	7
Rhode Island	6	4	0	1	5	5	8	4
South Carolina	69	62	56	55	44	17	18	16
South Dakota	59	54	33	32	27	47	25	25
Tennessee	72	77	60	61	66	60	60	56
Texas	81	66	54	20	24	21	14	14
Utah	71	62	52	48	N/A	55	54	47
Vermont	42	39	23	23	12	13	15	23
Virginia	39	32	27	24	25	25	23	20
Washington	35	30	29	26	29	30	26	23
West Virginia	57	39	21	21	20	19	21	20
Wisconsin	63	61	N/A	12	12	9	8	11
Wyoming	61	64	54	69	N/A	17	47	50
<b>Average</b>	<b>51 %</b>	<b>41 %</b>	<b>23 %</b>	<b>21 %</b>	<b>24 %</b>	<b>24 %</b>	<b>22%</b>	<b>24%</b>

Key: N/A = Not available  
N/R = No Response

Note: Figures have been rounded to whole numbers in this table. Figures for FY 2005 are carried out to one decimal place in appendix D.

Source: 1954 and 1963, Tax Foundation, *Earmarked State Taxes*; 1979, Montana Office of the Legislative Fiscal Analyst, memo (March 19, 1980); 1984, 1988, and 1993, and 2005 NCSL surveys; 1997, Fiscal Planning Services Inc., *Dedicated State Tax Revenues*.

Appendix B. Number of Major State Taxes Earmarked, by Tax and Purpose, FY 2005

	General Sales	Tobacco	Alcoholic Beverage	Insurance	Public Utilities	Pari-mutuel	Personal Income	Corporation Income	Motor Fuel	Motor Vehicle Registration	Gaming	State Property	Severance
Number of states levying tax	45	50	50	50	50	37	43	45	50	50	20	37	39
Number of states earmarking tax <sup>a</sup>	35	26	23	26	10	9	20	14	49	12	14	9	26
Purpose <sup>b</sup>													
Local government (includes highways)	17	14	10	7	4	1	7	4	22	5	6	—	24
Education (K-12 and higher education )	11	10	4	4	3	2	8	5	2	1	4	3	6
State highways	7	1	—	—	1	—	—	—	45	8	1	—	—
Health/welfare/human services	2	23	13	3	2	—	2	1	—	—	1	1	—
Pensions	2	1	1	7	—	—	2	1	—	—	1	1	—
Parks/natural resources	4	2	1	—	—	—	—	—	12	1	1	2	6
Debt service/building funds	5	4	1	—	—	1	4	1	10	3	4	2	4
Environmental programs	4	2	—	—	—	—	—	—	3	—	—	—	6
Other	14	7	13	11	3	8	5	3	19	5	5	3	8

Notes:

a. Includes states earmarking only a portion of the tax. New Jersey did not respond to the survey.

b. Because a tax often is earmarked for several purposes, numbers under purposes may not add to the number of states earmarking the tax.

Source: National Conference of State Legislatures, 2006.



Appendix C. States That Earmark Specific Taxes

State	General Sales	Tobacco	Alcoholic Beverage	Insurance	Public Utilities	Pari-Mutuel	Personal Income Tax	Corporate Income Tax	Motor Fuel	Motor Vehicle Registration	Gambling	State Property	Severance
Alabama	✓	✓	✓	✓	✓		✓	✓	✓	✓		✓	✓
Alaska		✓	✓	✓					✓				✓
Arizona	✓	✓	✓	✓		✓	✓	✓	✓	✓			✓
Arkansas	✓	✓	✓	✓		✓		✓	✓				✓
California	✓	✓						✓	✓				✓
Colorado	✓	✓	✓	✓			✓		✓		✓		✓
Connecticut									✓		✓		
Delaware				✓					✓				
Florida	✓	✓	✓	✓	✓	✓			✓	✓			✓
Georgia									✓				
Hawaii	✓						✓		✓				
Idaho	✓	✓	✓	✓			✓	✓	✓				
Illinois	✓	✓					✓	✓	✓		✓		
Indiana	✓	✓	✓	✓	✓	✓	✓		✓		✓	✓	✓
Iowa									✓		✓		
Kansas	✓		✓	✓		✓	✓		✓			✓	✓
Kentucky	✓	✓				✓			✓				✓
Louisiana	✓	✓		✓					✓	✓	✓		✓
Maine	✓						✓	✓	✓				
Maryland						✓		✓	✓	✓		✓	
Massachusetts	✓	✓					✓	✓	✓				
Michigan	✓		✓				✓		✓	✓	✓		
Minnesota				✓		✓			✓	✓			
Mississippi	✓		✓	✓	✓				✓	✓			✓
Missouri	✓	✓		✓			✓		✓		✓	✓	
Montana		✓	✓				✓		✓	✓	✓	✓	✓
Nebraska	✓	✓							✓		✓		
Nevada		✓	✓						✓		✓		✓
New Hampshire		✓			✓				✓			✓	
New Jersey(N/R)													
New Mexico	✓	✓		✓			✓		✓				✓
New York	✓			✓			✓	✓	✓				
North Carolina	✓		✓	✓			✓	✓	✓				
North Dakota	✓	✓		✓					✓			✓	✓
Ohio	✓	✓	✓	✓	✓		✓	✓	✓		✓		✓
Oklahoma	✓		✓				✓	✓	✓	✓			✓
Oregon		✓	✓	✓					✓				✓
Pennsylvania	✓	✓			✓				✓				
Rhode Island									✓				

Appendix C. States That Earmark Specific Taxes

State	General Sales	Tobacco	Alcoholic Beverage	Insurance	Public Utilities	Pari-Mutuel	Personal Income Tax	Corporate Income Tax	Motor Fuel	Motor Vehicle Registration	Gambling	State Property	Severance
South Carolina	✓								✓		✓		✓
South Dakota				✓	✓				✓		✓		✓
Tennessee	✓		✓				✓		✓	✓			✓
Texas	✓		✓	✓					✓				✓
Utah	✓		✓	✓			✓	✓	✓				
Vermont	✓	✓							✓				
Virginia	✓		✓						✓				
Washington	✓	✓	✓	✓	✓	✓			✓			✓	
West Virginia	✓		✓	✓					✓	✓			✓
Wisconsin					✓				✓				✓
Wyoming	✓	✓		✓					✓				✓
<b>Total</b>	<b>35</b>	<b>26</b>	<b>23</b>	<b>26</b>	<b>10</b>	<b>9</b>	<b>20</b>	<b>14</b>	<b>49</b>	<b>12</b>	<b>14</b>	<b>9</b>	<b>26</b>

Source: National Conference of State Legislatures, 2006.

Appendix D. Earmarked State Tax Revenues, 2005

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Alabama</b>						
<b>Sales, Use and Business</b>						
Business privilege and franchise	\$64.6	\$35.6	55.1%	Counties and municipalities	§ 40-14A-26	
Beer	\$53.0	\$21.2	40%	Public schools and higher education	§ 28-3-184	
		\$10.6	20%	Social and protective services	§ 28-3-184	
		\$5.3	10%	Counties	§ 28-3-184	
Contractors' gross receipts	\$32.8	\$27.9	84.9%	Mental health services	§ 40-23-50	
		\$4.9	14.9%	Social and protective services	§ 40-23-50	
Hydroelectric kilowatt hours	\$1.7	\$0.7	41.9%	Public schools and higher education	§§ 40-1-30 and 40-21-56	
		\$1.0	57.8%	Mental health services	§§ 40-1-30 and 40-21-56	
Insurance premium and brokers' fees	\$280.4	\$31.0	11.1%	Public schools and higher education	§§ 27-4-2 and 27-4A-3	
		\$4.5	1.6%	Mental health services	§§ 27-4-2 and 27-4A-3	
Liquor and wine	\$89.3	\$29.0	32.4%	Social and protective services	§§ 28-3-53.2, 28-3-74, 28-3-200 through 28-3-205, and 28-7-16	
Lubricating oil	\$2.0	\$0.7	36.4%	Counties and municipalities	§§ 40-17-172 and 40-17-223	
		\$0.6	29.8%	Highway construction and maintenance	§§ 40-17-172 and 40-17-223	
Utility gross receipts	\$352.5	\$331.3	94%	Public schools and higher education	§§ 40-21-87 and 40-21-107	
		\$14.6	4.1%	Mental health services	§§ 40-21-87 and 40-21-107	
Utility license (2.2%)	\$103.9	\$88.3	85%	Mental health services	§ 40-21-51	
T.V.A. in-lieu-of-tax payments	\$87.3	\$69.8	80%	Counties and municipalities	§§ 40-28-2 and 40-28-3	
		\$17.5	20%	Debt service	§§ 41-9-783 and 41-10-570	
Financial institutions excise	\$28.7	\$18.5	64.3%	Counties and municipalities	§ 40-16-6	
Use	\$229.2	\$220.4	96.2%	Public schools and higher education	§§ 40-23-85 and 40-23-108	
		\$1.0	0.5%	Conservation and natural resources	§ 40-23-77	
		\$0.5	0.2%	Social and protective services	§ 40-23-77	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Alabama, continued</b>						
Sales	\$1,807.8	\$1,501.5	83.1%	Public schools and higher education	§§ 28-3-281, 40-23-2, and 40-23-35	
		\$110.6	6.1%	Debt service	§ 16-16-11	
		\$31.4	1.7%	Social and protective services	§ 40-23-35	
		\$5.0	0.3%	Conservation and natural resources	§ 40-23-35	
		\$3.8	0.2%	Counties and municipalities	§ 40-23-35	
Gasoline and motor fuel	\$559.1	\$360.8	64.5%	Transportation department	§§ 40-17-13, 40-17-31, 40-17-70 through 40-17-82, 40-17-146, 40-17-222 and 40-17-223	
		\$180.6	32.3%	Counties and municipalities	§§ 40-17-13, 40-17-31, 40-17-70 through 40-17-82, 40-17-146, 40-17-222 and 40-17-223	
		\$3.7	0.7%	Conservation and natural resources	§ 40-17-31(c)	
		\$0.7	0.1%	Airport development	§ 40-17-31(d)	
Lodgings	\$35.9	\$8.6	24%	State promotion of tourism and travel	§ 40-26-20	
		\$1.4	3.9%	Counties for promotion of tourism, recreation and conventions	§ 40-26-20	
Tobacco	\$152.9	\$8.3	5.4%	Mental health services	§ 40-25-23	
		\$2.6	1.7%	Industrial development site preparation	§ 40-25-23	
		\$3.8	2.5%	Public health services	§ 40-25-23	
		\$3.5	2.3%	Social and protective services	§ 40-25-23	
		\$3.5	2.3%	Conservation and natural resources	§ 40-25-23	
		\$1.1	0.7%	Counties	§ 40-25-23	
Mobile telecommunications	\$84.9	\$29.4	34.6%	Public schools and higher education	§ 40-21-123	
		\$1.2	1.4%	Debt service	§ 40-21-123	
Coal severance	\$7.3	\$5.9	80%	Local governments where severed	§§ 40-13-5, 40-13-6, and 40-13-32	
Timber severance	\$5.6	\$5.4	96.6%	Forestry commission	§§ 9-13-84 and 9-13-85	
Oil and gas severance	\$131.9	\$26.9	20.4%	Local governments where severed	§§ 9-17-31, 33-2-210, 40-20-7, and 40-20-8	
Solid mineral severance	\$4.6	\$3.7	81.1%	Local governments where severed	§ 40-13-58	
Health care provider	\$57.1	\$56.9	99.8%	Medicaid services	§§ 40-26B-3 and 40-26B-22	
Hazardous waste	\$2.8	\$2.6	90%	County where waste is disposed	§§ 22-30B-2.1 and 22-30B-4	
		\$0.1	3.2%	State environmental management agency	§ 22-30B-20	
Motor vehicle registration	\$139.7	\$81.3	58.2%	State transportation agency	§§ 40-12-270 and 40-12-274	
		\$16.0	11.5%	County and municipal governments for transportation	§§ 40-12-270 and 40-12-274	
		\$2.8	2%	Corrections agency for manufacturing tags	§§ 40-12-270 and 40-12-274	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Alabama, continued</b>						
<b>Property</b>						
Property	\$228.7	\$107.2	46.9%	Public schools (K-12)	§ 40-8-3; and Constitution of Alabama 1901, § 260 as amended	
		\$20.8	9.1%	Social and protective services	§§ 38-4-12 and 40-8-3	
		\$13.1	5.7%	Veterans' affairs	§§ 38-4-12 and 38-4-12.1	
		\$0.3	0.1%	Historical commission	§ 40-8-3	
<b>Income</b>						
Individual income	\$2,531.6	\$2,463.8	97.3%	Public schools and higher education	§ 40-18-58	
		\$15.9	0.6%	Public schools (K-12)	§ 40-18-58	
		\$5.3	0.2%	Veterans' affairs	§ 40-18-58	
Corporate income	\$368.4	\$368.4	100%	Public schools and higher education	§ 40-18-58	
<b>All Other</b>	\$170.5		100%	General fund		
<b>Total State Tax Collections</b>	<b>\$7,614.2</b>	<b>\$6,392.8</b>	<b>84.0%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Alaska</b>						
Aviation Motor Fuel	\$4.9	\$4.9	100%	Aviation facilities, municipalities where collected	Alaska Statutes 43.40.010	Includes \$4.7 million for aviation facilities and \$0.2 million for municipalities where collected.
Cigarette	\$48.5	\$31.1	64.1%	Rehabilitation, construction, repair and associated insurance costs of state school facilities, tobacco use education and cessation	Alaska Statutes 43.50.140, Alaska Statutes 43.50.190	Includes \$30.0 million for school facilities and \$1.1 million for tobacco use education and cessation. School facilities earmark is constitutionally dedicated, unlike other "earmarks."
Electric and Telephone Cooperative	\$4.0	\$3.8	95%	Municipalities where collected	Alaska Statutes 10.25.570	
Marine Motor Fuel	\$4.7	\$4.7	100%	Water and harbor facilities	Alaska Statutes 43.40.010	
Motor Fuel	\$29.9	\$29.9	100%	Highway and ferry projects, trails	Alaska Statutes 43.40.010	Includes all motor fuels except aviation and marine.
Tobacco Products	\$7.7	\$7.7	100%	Health care, research, promotion and education programs	Alaska Statutes 43.50.350	
Alcohol	\$34.6	\$17.3	50%	Alcohol and other drug abuse treatment and prevention	Alaska Statutes 43.60.050	
Insurance Premium and service fees	\$52.9	\$7.0	13.2%	Workers' safety and compensation	Alaska Statutes 23.05.067	
Vehicle Rental	\$7.5	\$7.5	100%	Tourism development and marketing	Alaska Statutes 43.52.080	
<b>Natural Resource</b>						
Fisheries Business	\$25.9	\$15.2	58.7%	Municipalities	Alaska Statutes 43.75.130	
Fishery Resource Landing	\$8.1	\$4.2	51.9%	Municipalities	Alaska Statutes 43.77.060	
Seafood Marketing	\$3.5	\$3.5	100%	Transfer to Alaska Seafood Marketing Institute	Alaska Statutes 16.51.120	
Salmon Enhancement	\$3.8	\$3.8	100%	Financing for qualified regional aquaculture associations	Alaska Statutes 43.76.025	
Salmon Marketing	\$2.5	\$2.5	100%	Alaska Seafood Marketing Institute for salmon marketing program support	Alaska Statutes 43.76.120	
Dive Fishery Management	\$0.4	\$0.4	100%	Regional dive fishery development associations	Alaska Statutes 43.76.150	
Oil and Gas Production	\$863.2	\$8.3	1%	Oil and hazardous substance release prevention and response	Alaska Statutes 43.55.211	
<b>Income, Property</b>						
Oil and Gas Corporate Income, Oil and Gas Property settlements	\$27.4	\$27.4	100%	Constitutional budget reserve	Alaska Statutes constitution Article IX, § 17	All oil and gas tax settlements are deposited in the budget reserve fund.
<b>Other</b>						
All Other	\$644.3	\$0.0	0%	General fund	Alaska Statutes	Includes all tax revenues not listed elsewhere in this report.
<b>Total State Collections</b>	<b>\$1,773.8</b>	<b>\$179.2</b>	<b>10.1%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Arizona</b>						
<b>Income</b>						
Corporate and Individual Income	\$3,675.6	\$373.1	15%	Urban revenue sharing for cities and towns	Arizona Revised Statutes, § 43-206	A percentage of corporate and individual income tax revenue is distributed to cities as Urban Revenue Sharing, with a two-year lag. Amount indicated (\$373.1 million) represents 15% of total FY 2003 income tax collections.
<b>Luxury</b>						
Cigarettes, cigars and tobacco products	\$285.8	\$102.8	35.9%	Indigent health care services, tobacco use prevention and reduction, and research on tobacco-related disease and addiction	Arizona Revised Statutes, §§ 42-3051; 42-3052; 42-3102 to 42-3106; 42-3251; 42-3251.01; and 42-3252	Tobacco Tax and Health Care Fund
		\$138.5	48.5%	Indigent health care services, emergency health care services, health education and research		Tobacco Products Tax Fund
		\$6.2	2.2%	State-operated juvenile correctional and other correctional facilities		Corrections Fund
Liquor	\$59.2	\$22.1	37.3%	State-operated juvenile correctional and other correctional facilities	Arizona Revised Statutes, §§ 42-3052; 42-3102 to 42-3106	Corrections Fund
		\$3.1	5.3%	Drug treatment and education	Arizona Revised Statutes, §§ 42-3052; 42-3102 to 42-3106	Corrections Revolving Fund
		\$7.9	13.3%	Drug treatment and education	Arizona Revised Statutes, §§ 42-3052; 42-3102 to 42-3106	Drug Treatment and Education Fund
		\$0.03	0%	Promotion of Arizona wine	Arizona Revised Statutes, §§ 42-3052; 42-3102 to 42-3106	Wine Promotional Fund. The FY 2005 distribution was \$35,000.
<b>Payments in Lieu of Property</b>						
Aircraft License	\$5.6	\$5.6	100%	Public airport facilities	Arizona Revised Statutes, §§ 28-8335 and 28-8345	State Aviation Fund
Flight Property	\$13.1	\$13.1	100%	Public airport facilities	Arizona Revised Statutes, § 42-14255	State Aviation Fund
Vehicle License	\$747.0	\$505.4	67.7%	Local governments	Arizona Revised Statutes, §§ 28-5801; and 28-5808	NA
		\$106.5	14.3%	Transportation-related purposes		State Highway Fund. The enacted FY 2005 budget included a one-time transfer of \$118 million of State Highway Fund monies to the General Fund. Without this one-time transfer, the State Highway Fund would have received 30% of vehicle license tax revenues.

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Arizona, continued</b>						
Vehicle License, <i>continued</i>		\$11.2	1.5%	Department of Public Safety law enforcement personnel salary and benefits	Arizona Revised Statutes, §§ 28-5801 and 28-5808	Beginning in FY 2006, a portion of vehicle license tax that otherwise would have been distributed to the State Highway Fund (see above) will be redirected to help fund Dept. of Public Safety officers' salaries and benefits.
Watercraft License	\$2.3	\$1.5	65%	Administration and enforcement of watercraft laws	Arizona Revised Statutes, §§ 5-321 and 5-323	Watercraft Licensing Fund
		\$0.8	35%	Lake improvements and boating safety		State Lake Improvement Fund and the Law Enforcement and Boating Safety Fund
<b>Transaction Privilege, Severance, and Use</b>						
Transaction Privilege (Sales)	\$4,647.0	\$609.6	13.1%	Counties	Arizona Revised Statutes, §§ 42-5008, 42-5010, and 42-5029	A portion of each sales tax category (depending on the category) is earmarked as "distribution base." The distribution base is further distributed, with 25% going to cities, 40.51% to counties, and the remaining 34.49% to the state's general fund. The percentages in the "Percent Earmarked" column represent the % of total collections going to each entity. Subject to legislative appropriation, several agencies and funds receive relatively small portions of the amount going to the state's General Fund.
		\$376.2	8.1%	Cities	Arizona Revised Statutes, §§ 42-5008, 42-5010, and 42-5029	
Education-related sales	\$532.4	\$532.4	100%	Public education and Arizona Department of Education Classroom Site Fund	Arizona Revised Statutes, §§ 42-5029	A 0.6% increase in most sales tax categories was approved by the voters in the November 2000 General Election. The increase is 100% earmarked for allocation to a variety of specific education-related purposes, with the remainder allocated to the ADE's Classroom Site Fund.
Jet Fuel Excise	\$5.3	\$0.7	16.2%	Counties	Arizona Revised Statutes, §§ 42-5352, and 42-5353	
		\$0.5	10%	Cities	Arizona Revised Statutes, §§ 42-5352, and 42-5353	
Severance on Metalliferous Minerals	\$16.4	\$5.3	32.4%	Counties	Arizona Revised Statutes, §§ 42-5202, and 42-5205	
		\$3.3	20%	Cities		



State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Arizona, continued</b>						
Severance on Timber	\$0.04	\$0.04	100%	Counties, Cities	Arizona Revised Statutes, §§ 42-5202, and 42-5205	Total FY 2005 collections were \$40,000. The enacted FY 2007 budget eliminates this tax category, effective in FY 2007.
Rental Occupancy	\$0.07	\$0.07	100%	Counties, Cities	Arizona Revised Statutes, §§ 42-5406, and 42-5409	Total FY 2005 collections were \$72,000. The enacted FY 2007 budget eliminates this tax category, effective in FY 2007.
Water Use	\$2.2	\$2.2	100%	State matching monies and water quality-related activities	Arizona Revised Statutes, §§ 42-5302 to 42-5304	Water Quality Assurance Revolving Fund
<b>Other</b>						
Aviation Fuel	\$0.5	\$0.5	100%	Public airport facilities	Arizona Revised Statutes, §§ 28-8344 and 28-8345	
<b>Highway User</b>						
Motor Carrier	\$38.0	\$38.0	100%	Highway- and street-related purposes	Arizona Revised Statutes, § 28-5852	
Motor Vehicle Fuel	\$496.3	\$481.3	97%	Highway- and street-related purposes	Arizona Revised Statutes, §§ 28-5606	
		\$15.0	3%	Improvement of waters where boating is permitted; off-highway vehicle-related activities; and refunds o		
Use Fuel	\$194.4	\$194.4	100%	Highway- and street-related purposes	Arizona Revised Statutes, §§ 28-5720	
<b>Other Gross Receipts</b>						
Insurance Premium	\$387.4	\$16.2	4.2%	Public Safety Retirement System	Arizona Revised Statutes, §§ 20-224 and 20-224.01; 9-951	
		\$12.5	3.2%	Fire Districts/Cities for funding pension plans for fire-fighting personnel		
Pari-Mutuel	\$0.7	\$0.7	100%	Promotion of state livestock and agricultural resources, and county and state fairs	Arizona Revised Statutes, § 5-113	Proceeds are distributed based on minimum dollar amounts or percentages to a total of nine different funds related to livestock, agricultural, and county and state fair uses.
Telecommunication Services Excise	\$33.8	\$27.2	80.7%	911 emergency telecommunication services	Arizona Revised Statutes, §§ 42-5351, 42-5252 and 42-5253	Emergency Telecommunication Services Revolving Fund
		\$4.0	11.9%	Hard of hearing services		Telecommunication Fund for the Deaf
		\$1.1	3.2%	Poison control services		Poison Control Fund
		\$1.4	4%	Arizona State School for the Deaf and Blind		Arizona State School for the Deaf and Blind Telecommunications Fund
		\$0.1	0.2%	Teratogen information		Teratogen Information Program Fund

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Arizona, continued</b>						
Telecommunication Services Excise, <i>continued</i>						Note: The distributions for poison control, ASDB and teratogen are repealed beginning in FY 2007.
<b>Other</b>						
Underground Storage Tank	\$30.8	\$30.8	100%	Corrective action costs	Arizona Revised Statutes, §§ 28-6001 and 28-6008; 49-1031 and 49-1036	Underground Storage Tank Revolving Fund. Amounts shown are net of administrative collection costs incurred by the Department of Transportation, which is the collection agent for the tax.
<b>Total State Tax Collections</b>	<b>\$11,173.8</b>	<b>\$3,651.2</b>	<b>32.7%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Arkansas</b>						
Mixed Drink	\$6.9	\$1.7	24.6%	University of Arkansas Medical Sciences	Arkansas Code 3-9-213	
Native Wine	\$0.1	\$0.01	7.0%	University of Arkansas	Arkansas Code 3-5-409k 3-5-412; 19-6-301(114)	The distribution is less than \$100,000. The distribution in FY 2005 was \$13,770.
Beverage Excise Tax	\$14.4	\$8.9	61.8%	Arkansas Better Chance Program	Arkansas Code 3-7-201; 6-45-105; 6-45-106	Preschool for high-poverty children
<b>Highway User</b>						
Motor Fuel and Special Fuels	\$445.5	\$311.8	70%	Construction and maintenance of state highways and roads	Arkansas Code 26-55-205;26-56-201;26-56-301; 26-56-502; 26-62-201; 27-70-104; 27-70-206; 27-70-207; 19-6-301(3), (4) and (182)	Increased \$0.03 on July 1, 2001.
		\$133.7	30%	Construction and maintenance of county roads and city streets	Arkansas Code 26-55-1002 to 26-55-1006; 26-551201; 26-56-601; 26-56-602; 27-72-305; 19-6-301(3), (40), and (182)	
<b>Income</b>						
Corporate Income	\$311.9	\$13.2	4.2%	Improvement of state post-secondary technical colleges and schools	Arkansas Code 26-51-205(c)(2); 19-6-301(163)	
<b>Natural Resources</b>						
Oil and Brine Severance	\$0.1	\$0.1	100%	Arkansas Oil and Brine Museum	Arkansas Code 26-58-301; 19-60-301(101)	
Severance	\$14.6	\$4.6	31.5%	County Aid Fund	Arkansas Code 26-58-111 to 26-58-113; 26-58-124 to 26-58-125 19-6-301(116)	
		\$0.09	0.7%	Oil and Gas Commission	Arkansas Code 26-58-111 to 26-58-113; 26-58-124 to 26-58-125 15-71-107;19-6-301(116)	The distribution is less than \$100,000. The distribution in FY 2005 was \$96,737.
Timber Severance	\$3.9	\$3.9	100%	State Forestry Commission	Arkansas Code 26-58-111; 26-58-124; 19-6-301(18)	
Timberlands	\$2.1	\$2.1	100%	Statewide forest fire protection program	Arkansas Code 26-61-103; 19-6-301(6)	
<b>Racing</b>						
Greyhound Racing Pari-Mutuel	\$1.9	\$0.2	10.5%	Indigent health care, developmental disability programs, community college payments, and municipalities	Arkansas Code 23-111-503 to 23-111-505; 23-111-51519-60301(15), (16), (135) and (183)	Distributions to municipalities are for charitable purposes, assistance for disaster victims and the indigent, and general aid.
<b>Regulatory</b>						
Corporate Franchise	\$19.1	\$11.2	58.6%	Educational Adequacy Fund	Arkansas Code 19-5-1127; 26-54-113(b)(2)	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Arkansas, continued</b>						
Insurance Premium	\$137.0	\$45.0	32.8%	Fireman and police officers' pension and relief funds	Arkansas Code 26-57-604; 24-11-301; 24-11-809; 26-57-610; 19-6-301(27)	
Fire Protection Premium Tax	\$8.7	\$8.7	100%	Rural fire departments for training and equipment	Arkansas Code 26-57-604; 26-57-614; 19-6-301(164)	
<b>Sales and Use</b>						
Aviation Sales	\$6.0	\$6.0	100%	Airport construction and improvement	Arkansas Code 27-115-110; 19-6-301(17)	
Sales and Use	\$2,312.2	\$180.2	7.8%	Public schools	Arkansas Code 6-5-301; 6-5-302	
		\$0.8	0%	Department of Education programs	Arkansas Code 6-5-301; 6-5-302	
		\$3.0	0.1%	Vocational education administration	Arkansas Code 6-5-301; 6-5-302	
		\$11.1	0.5%	Department of Higher Education grants	Arkansas Code 6-5-301; 6-5-302	
		\$49.4	2.1%	State institutions of higher education	Arkansas Code 6-5-301; 6-5-302	
Sales Tax	\$2,312.2	\$372.5	16.1%	Educational Adequacy Fund	Arkansas Code 26-52-316; 26-56-107(d); 26-52-302(d); 26-57-1002(d)(1)(A)(ii)	
		\$53.7	2.3%	Conservation Tax	Arkansas Code 19-6-301(193); 26-52-101; 26-53-101	
		\$211.5	9.1%	Property tax relief	Arkansas Code 26-26-310; 26-26-1118	
Two Percent Tourism	\$9.8	\$9.8	100%	Tourism promotion and development	Arkansas Code 26-52-1002; 26-52-1006; 19-6-301(146)	
Vehicle Rental	\$8.4	\$4.0	47.6%	Public Transit Trust Fund (Medicaid Transport for Elderly)	Arkansas Code 26-52-311(c); 19-5-1126	
<b>Tobacco</b>						
Cigarette	\$121.6	\$3.0	2.5%	Transportation services for the elderly, including the Meals on Wheels Program	Arkansas Code 26-57-502	
Tobacco	\$4.8	\$4.8	100%	Breast cancer research and control program	Arkansas Code 26-57-1101 to 26-57-1103; 19-6-301 (192) and (201)	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Arkansas, <i>continued</i></b>						
<b>Other</b>						
Real Estate Transfer	\$38.8	\$20.1	51.8%	Preservation of state-owned natural and cultural resources	Arkansas Code 26-60-105(b); 26-60-112; 15-12-103; 19-6-301(117)	
		\$1.3	3.4%	County aid, court reporter salaries and expenses, and training for clerks	Arkansas Code 26-60-105(a); 26-60-112; 19-6-301(119)	
		\$2.5	6.4%	Grants to localities for outdoor recreation	Arkansas Code 26-60-105(b); 26-60-112; 15-12-103; 19-6-301(117)	
		\$2.5	6.4%	State historic preservation program	Arkansas Code 26-60-105(b); 26-60-112; 15-12-103; 19-6-301(117)	
Soft Drink	\$39.3	\$39.3	100%	Medicaid program	Arkansas Code 26-57-904; 26-57-908	
All Other	\$498.2	\$0.0	0%	General Fund	Arkansas Code	
<b>Total State Tax Collections</b>	<b>\$6,317.6</b>	<b>\$1,527.3</b>	<b>24.2%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>California</b>						
<b>Environmental</b>						
Childhood Lead Poisoning Prevention Fee	\$12.5	\$12.5	100%	Lead poisoning prevention, evaluation, and screening program for children at risk of lead poisoning	California Revenue and Taxation Code, §§ 43001 to 43651	Statutorily defined as a tax.
Hazardous Substances	\$49.5	\$49.5	100%	Regulation of hazardous waste management and cleanup of contaminated sites	California Revenue and Taxation Code, §§ 43001 to 43651	Includes the following fees that are statutorily defined as taxes: disposal fee, facility fee, generator fee, activity fee, and environmental fee.
Occupational Lead Poisoning Prevention	\$3.0	\$3.0	100%	Occupational lead poisoning prevention program	California Revenue and Taxation Code, §§ 43001 to 43651	Statutorily defined as a tax.
<b>Excise</b>						
Cigarette and Tobacco Products	\$1,096.0	\$953.0	86.9%	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 and recreation	California Revenue and Taxation Code, §§ 30001 to 30481	
		\$23.9	2.2%	Breast cancer research and control	California Revenue and Taxation Code, §§ 30001 to 30481	
Emergency Telephone Users Surcharge	\$128.5	\$128.5	100%	Support for the 911 emergency telephone number system	California Revenue and Taxation Code, §§ 41001 to 41176	Statutorily defined as a tax.
Emergency Telephone Users Surcharge	\$81.6	\$81.6	100%	Support for the 911 emergency telephone number system	California Revenue and Taxation Code, §§ 41001 to 41176	Statutorily defined as a tax.
Energy Resources Surcharge	\$569.1	\$569.1	100%	Energy programs and projects, including energy resources conservation and development	California Revenue and Taxation Code, §§ 40001 to 40216	Statutorily defined as a tax.
<b>Fuel</b>						
Aircraft Jet Fuel	\$7.1	\$7.1	100%	Airport programs	California Revenue and Taxation Code, §§ 7370 to 7396	
Motor Vehicle Fuel	\$3,365.0	\$3,365.0	100%	Construction and maintenance of public roads, mass transit systems, airports and small craft harbors	California Revenue and Taxation Code, §§ 7301 to 8526; 8601 to 9355; and 60001 to 60708	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).
<b>Sales and Use</b>						
Sales and Use	\$29,967.0	\$2,625.0	8.8%	Counties to support health, mental health and social services programs previously funded by the state	California Revenue and Taxation Code, §§ 6001 to 7176	
Sales and Fiscal Recovery	\$1,163.0	\$1,163.0	100%	Owners of deficit financing bonds	CA State Constitution, Article 4	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>California, continued</b>						
California High-Cost Fund-A Administrative Committee Fund	\$39.0	\$39.0	100%	Telephone companies	Chapter 677 Statutes of 1999 Public Utilities Code 270	
California High-Cost Fund-B Administrative Committee Fund	\$523.2	\$523.2	100%	Telephone companies	Chapter 677 Statutes of 1999 Public Utilities Code 270	
Universal Lifeline Telephone Service Trust Administrative Committee Fund	\$265.7	\$265.7	100%	Telephone companies	Chapter 677 Statutes of 1999 Public Utilities Code 270	
<b>Other</b>						
General Fish and Game	\$1.4	\$1.4	100%	Fish conservation and enhancement programs, aquaculture program, and inspection and regulation of the fishing industry	California Fish and Game Code, §§ 8040 to 8070 and 15400 to 15415	
Inspection Tonnage	\$1.2	\$1.2	100%	Commercial feed inspection program	California Food and Agricultural Code, §§ 15061 and 15062	
Timber Yield	\$14.0	\$14.0	100%	Counties where timber was harvested	California Revenue and Taxation Code, §§ 38101 to 38908	
All Other	\$53,621.2	\$0.0	0%	General Fund	California Revenue and Taxation Code	
<b>Total State Collections</b>	<b>\$90,908</b>	<b>\$9,824.7</b>	<b>10.8%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Colorado</b>						
<b>Sales, Use and Excise</b>						
Aviation Fuel	\$16.8	\$16.8	100%	Governmental entities operating public-accessible airports	Title 39, Article 27, Colorado Revised Statutes and § 43-10-110, Colorado Revised Statutes	Source: State Controller's Office.
Limited States Gaming	\$100.6	\$26.0	25.9%	Historic preservation and restoration	§ 12-47.1-701, Colorado Revised Statutes	Source: Colorado Department of Revenue, Division of Gaming
		\$0.2	0.2%	Tourism promotion	§ 12-47.1-701, Colorado Revised Statutes	Source: Colorado Department of Revenue, Division of Gaming
		\$0.8	0.8%	Central City	§ 12-47.1-701, Colorado Revised Statutes	Source: Colorado Department of Revenue, Division of Gaming
		\$1.9	1.9%	City of Cripple Creek	§ 12-47.1-701, Colorado Revised Statutes	Source: Colorado Department of Revenue, Division of Gaming
		\$2.3	2.3%	Teller County	§ 12-47.1-701, Colorado Revised Statutes	Source: Colorado Department of Revenue, Division of Gaming
		\$0.0	0%	Department of Transportation	§ 12-47.1-701, Colorado Revised Statutes	Source: Colorado Department of Revenue, Division of Gaming. Although the statutes allow it, the state legislature has chosen since FY 2003 not to distribute gaming revenues to transportation each year
		\$6.6	6.6%	City of Black Hawk	§ 12-47.1-701, Colorado Revised Statutes	Source: Colorado Department of Revenue, Division of Gaming
		\$6.0	6%	Local governments affected by gaming in Gilpin and Teller counties and on Indian lands	§ 12-47.1-701, Colorado Revised Statutes	Source: Colorado Department of Revenue, Division of Gaming. SB 97-027 repealed the Contiguous County Limited Gaming Impact Fund and replaced it with the Local Government Limited Gaming Impact Fund
		\$8.9	8.8%	Gilpin County	§ 12-47.1-701, Colorado Revised Statutes	Source: Colorado Department of Revenue, Division of Gaming
		\$7.6	7.6%	Division of Gaming administration	§ 12-47.1-701, Colorado Revised Statutes	Source: Colorado Department of Revenue, Division of Gaming
Mileage and Fuel	\$553.6	\$553.6	100%	State and local highways	Article X, § 18 of the Colorado Constitution, § 43-4-205, Colorado Revised Statutes, and § Title 39, Article 27, Colorado Revised Statutes	Source: State Controller's Office
Sales, Use and Excise	\$2,008.0	\$86.7	4.3%	Old Age Pension Fund	Article 24, § 2 of the Colorado Constitution and § 39-26-123, Colorado Revised Statutes	Source: State Controller's Office



State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Colorado, continued</b>						
Sales, Use and Excise, <i>continued</i>		\$0.0	0%	State highway and transit projects	§ 39-26-123, Colorado Revised Statutes	SB 97-1 allocated up to 10% of sales and use taxes to the Department of Transportation during years in which revenue is sufficient subject to certain triggers. Revenue was insufficient in FY 2005. The amount has since been increased to 10.355%.
Wine	\$3.7	\$0.6	16.7%	Colorado wine industry promotion and research and development	Title 12, Article 47, Part 500, Colorado Revised Statutes	Source: State Controller's Office and Department of Revenue
<b>Tobacco</b>						
Cigarette	\$114.6	\$15.0	13.1%	Cities and counties	Original 20 cents: Title 39, Article 28, and § 39-22-623, Colorado Revised Statutes	Source: State Controller's Office for original taxes; Department of Revenue for new taxes. Colorado voters increased the cigarette tax from \$0.20 per pack to \$0.84 per pack on Jan. 1, 2005. This amount includes 28% of the original \$0.20 tax and 0.9% of the additional \$0.64. The additional \$0.64 is earmarked to various programs.
		\$29.0	25.3%	Children's Basic Health Plan and Medicaid Programs	Article X, § 21 of the Colorado Constitution, and § 24-22-117, Colorado Revised Statutes	Source: State Controller's Office for original taxes; Department of Revenue for new taxes. Colorado voters increased the cigarette tax from \$0.20 per pack to \$0.84 per pack on Jan. 1, 2005. These figures show slightly less than a half-year impact for the new revenue, since it is distributed on a cash basis. The constitution earmarks 46% of the new revenue to these programs.
		\$12.0	10.5%	Community Health Care Centers for Primary Care	Article X, § 21 of the Colorado Constitution, and § 24-22-117, Colorado Revised Statutes	The constitution earmarks 19% of the additional \$0.64 to these programs.
		\$10.1	8.8%	Tobacco education and cessation programs	Article X, § 21 of the Colorado Constitution, and § 24-22-117, Colorado Revised Statutes	The constitution earmarks 16% of the additional \$0.64 to these programs.
		\$10.1	8.8%	Prevention and treatment of cancer, cardiovascular, and pulmonary disease	Article X, § 21 of the Colorado Constitution, and § 24-22-117, Colorado Revised Statutes	The constitution earmarks 16% of the additional \$0.64 to these programs.
		\$1.0	0.8%	Old Age Pension Health Care Program	Article X, § 21 of the Colorado Constitution, and § 24-22-117, Colorado Revised Statutes	The constitution earmarks 3% of the additional \$0.64 to the Old Age Pension Fund, the state and local governments. This amount is equal to 1.5% of the new revenue.

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Colorado, continued</b>						
Tobacco Products	\$17.5	\$0.03	0.2%	Cities and counties	Article X, § 21 of the Colorado Constitution, and § 24-22-117, Colorado Revised Statutes	Source: State Controller's Office for original taxes; Department of Revenue for new taxes. Colorado voters increased the tobacco products tax from 20% of the manufacturer's list price to 40% of the manufacturer's list price on Jan. 1, 2005. These figures show less than a half-year impact for the new revenue, since it is distributed on a cash basis. This amount is equal to 0.9% of the new revenue.
		\$1.5	8.8%	Children's Basic Health Plan and Medicaid Programs	Article X, § 21 of the Colorado Constitution, and § 24-22-117, Colorado Revised Statutes	The constitution earmarks 46% of the new revenue to these programs.
		\$0.6	3.6%	Community Health Care Centers for Primary Care	Article X, § 21 of the Colorado Constitution, and § 24-22-117, Colorado Revised Statutes	The constitution earmarks 19% of the new revenue to these programs.
		\$0.5	3%	Tobacco Education and Cessation Programs	Article X, § 21 of the Colorado Constitution, and § 24-22-117, Colorado Revised Statutes	The constitution earmarks 16% of the new revenue to these programs.
		\$0.5	3%	Prevention and Treatment of Cancer, Cardiovascular, and Pulmonary Disease	Article X, § 21 of the Colorado Constitution, and § 24-22-117, Colorado Revised Statutes	The constitution earmarks 16% of the new revenue to these programs.
		\$0.1	0.3%	Old Age Pension Health Care Program	Article X, § 21 of the Colorado Constitution, and § 24-22-117, Colorado Revised Statutes	The constitution earmarks 3% of the new revenue to the Old Age Pension Fund, the state, and local governments. This amount is equal to 1.5% of the new revenue.
<b>Income</b>						
Income	\$4,027.7	\$313.9	7.8%	K-12 Education	Article IX, § 17 of the Colorado Constitution	The constitution requires that income tax collections equal to 0.033% of taxable income be deposited into the State Education Fund rather than the General Fund and earmarked for K-12 education.
<b>Severance</b>						
Oil and Gas, Coal, Molybdenum and Metallic Minerals	\$143.4	\$71.7	50%	Affected localities for public and wastewater treatment facilities and other public services.	§ 39-29-110, Colorado Revised Statutes	Source: State Controller's Office
		\$0.0	0%	Uranium Mill Tailings Remedial Action Program	Not authorized	No severance taxes have been earmarked for this program since FY 1997.

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Colorado, continued</b>						
Oil and Gas, Coal, Molybdenum and Metallic Minerals, <i>continued</i>		\$36.5	25.4%	Development and conservation of the state's water resources, including administrative costs of the Colorado Water Conservation Board	§ 39-29-109, Colorado Revised Statutes	Source: State Controller's Office and JBC Staff. This includes the 25% of severance taxes required to be deposited into the Perpetual Account of the Severance Tax Trust Fund in the Department of Natural Resources, but also money from the Operational Account earmarked to pay the administrative costs of the governing board.
		\$2.0	1.4%	Geological Survey	§ 39-29-109, Colorado Revised Statutes	Source: JBC Staff
		\$0.9	0.6%	Oil and Gas Conservation Commission for plugging and abandonment projects, well-site location reclamation projects, or regulatory and environmental programs or projects.	§ 39-29-109, Colorado Revised Statutes	Source: JBC Staff
		\$2.6	1.8%	Mining reclamation, regulation, and safety programs administered by the Department of Natural Resources, Division of Minerals and Geology	§ 39-29-109, Colorado Revised Statutes	Source: JBC Staff
		\$6.5	4.6%	Fund balance of the Operational Account in the State Severance Tax Fund in the Department of Natural Resources	§ 39-29-109, Colorado Revised Statutes	Source: JBC Staff
		\$15.5	10.8%	Kansas-Colorado Water Lawsuit Settlement	§ 39-29-109, Colorado Revised Statutes	This was a one-time earmark authorized by SB 05-226.
		\$7.6	5.3%	Low-Income Energy Assistance Program	§ 39-29-109, Colorado Revised Statutes	This was a one-time earmark authorized by SB 05-201.
<b>Other</b>						
Insurance	\$191.9	\$2.7	1.4%	Division of Insurance operations	§ 10-3-209, Colorado Revised Statutes	Source: State Controller's Office
All Other	\$589.2	\$0.0	0%	General Fund taxes	Colorado Revised Statutes	
<b>Total State Tax Collections</b>	<b>\$7,767.0</b>	<b>\$1,258.3</b>	<b>16.2%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Connecticut</b>						
<b>Motor Fuel</b>						
Motor Vehicle Fuels	\$481.8	\$478.8	99.4%	State transportation programs, debt service on transportation bonds, and highway patrol	Connecticut General Statutes, Chapter 221	
		\$3.0	0.6%	Boating safety and fisheries program	Connecticut General Statutes, Chapter 221	
<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	\$179.1	\$12.0	6.7%	Underground storage tank petroleum cleanup	Connecticut General Statutes, Chapter 227	
		\$12.0	6.7%	Emergency Spill Response Account	The earmark has no statutory authority but is renewed periodically by the legislature	
		\$21.0	11.7%	Special Transportation Fund	Connecticut General Statutes Chapter 243	
Indian Gaming Payments	\$417.9	\$86.3	20.6%	Local Municipalities	Connecticut General Statutes Chapter 32	
All Other	\$ 9,217.1	\$0.0	0%	General Fund	Connecticut General Statutes	
<b>Total State Tax Collections</b>	<b>\$10,297.7</b>	<b>\$614.0</b>	<b>6.0%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Delaware</b>						
<b>Commodity</b>						
Motor Fuel Tax and Special Fuel Tax	\$117.9	\$117.9	100%	Roads, highways and transportation facilities	30 Delaware Code, chapter 52	
Realty Transfer	\$123.6	\$10.0	8.1%	Land and water conservation	30 Delaware Code, chapter 54	
<b>Occupational and Business</b>						
Business and Occupational License and Gross Receipts	\$189.5	\$12.9	4%	Hazardous substance cleanup	30 Delaware Code, chapters 20-29, and 43; and 7 Delaware Code, § 9114	
<b>Other</b>						
Insurance	\$96.2	\$28.2	30%	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	\$15.8	\$2.0	12.5%	Beach replenishment and preservation	30 Delaware Code, chapter 61	
Public Accommodations	\$2.0	\$0.9	12.5%	County convention and visitors' bureaus	30 Delaware Code, chapter 61	
Public Accommodations	\$15.8	\$2.0	12.5%	Delaware Economic Development Authority	30 Delaware Code, chapter 61	
All Other	\$ 2,786.2	\$0.0	0%	General Fund		
<b>Total State Tax Collections</b>	<b>\$3,347.0</b>	<b>\$173.9</b>	<b>5.2%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Florida</b>						
<b>Gross Receipts</b>						
Dry Cleaning	\$10.6	\$10.6	100%	Water quality assurance	§§ 37.6.303, 376.70, and 376.75, Florida Statutes	
Gross Receipts Utility	\$882.2	\$882.2	100%	Public schools, community colleges, and university capital outlay	Chapter 203, Florida Statutes; Article XII, § 9(a)	
<b>Sales, Use and Excise</b>						
Beverage	\$623.0	\$12.3	2%	Children and adolescent substance abuse programs	Beverage Tax chapters 561 to 568, Florida Statutes	
		\$11.3	1.8%	Administration and enforcement		
		\$15.0	2.4%	Department of Elder Affairs Trust Fund		
		\$6.0	1%	Biomedical research fund		
		\$9.0	1.5%	FSU School of Chiropractic Medicine		
Cigarette and Other Tobacco Products	\$468.2	\$11.7	2.9%	County revenue sharing	Chapter 210, Florida Statutes	
		\$119.6	29.3%	Indigent health care services	Chapter 210, Florida Statutes	
		\$15.9	2.9%	H. Lee Moffit Cancer Center	Chapter 210, Florida Statutes	
Citrus	\$30.8	\$30.8	100%	Citrus advertising and promotion	Chapter 601, Florida Statutes	Collections were reduced in 2004-05 as a result of hurricane damage to the citrus crop.
Documentary Stamp	\$3,365.2	\$321.1	9.5%	Preservation 2000 and Florida Forever debt service	Chapter 201, Florida Statutes	Actual expenditures for earmarked purposes are determined by the General Appropriations Act, and differ from distributions provided by statute. In 2005, distributions to certain funds were capped, and certain transportation, education and water projects were funded by documentary stamp taxes.
		\$150.3	4.8%	State housing assistance programs	Chapter 201, Florida Statutes	Amounts distributed differ from amounts collected due to refunds and beginning and ending fund balances.
		\$130.3	4.2%	Water management lands	Chapter 201, Florida Statutes	Amounts distributed differ from amounts collected due to refunds and beginning and ending fund balances.
		\$117.9	3.8%	Conservation and recreation lands	Chapter 201, Florida Statutes	Amounts distributed differ from amounts collected due to refunds and beginning and ending fund balances.
		\$313.4	9.5%	Land acquisition	Chapter 201, Florida Statutes	Amounts distributed differ from amounts collected due to refunds and beginning and ending fund balances.

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Florida, continued</b>						
Documentary Stamp, <i>continued</i>		\$351.9	11.3%	Local housing assistance programs	Chapter 201, Florida Statutes	Amounts distributed differ from amounts collected due to refunds and beginning and ending fund balances.
		\$30.0	0.9%	Ecosystem Management and Restoration Trust Fund (Beach Renourishment)	Chapter 201, Florida Statutes	Set at \$30 million annually.
		\$2.0	2.3%	Marine Resources Conservation Trust Fund	Chapter 201, Florida Statutes	Set at \$2 million annually.
		\$70.7	0.9%	Aquatic Plant Control Trust Fund	Chapter 201, Florida Statutes	
		\$27.9	0.8%	State Game Trust Fund	Chapter 201, Florida Statutes	
		\$7.8	0.3%	Water Quality Assurance Trust Fund		
		\$7.8	0.3%	Dept. of Agriculture General Inspection Trust Fund		
Motor Fuel	\$2,161.7	\$1,583.1	73.2%	State road maintenance and construction	Chapter 206 and § 212.0501, Florida Statutes	
		\$2.5	0.1%	Recreational boating activities	Chapter 206 and § 212.0501, Florida Statutes	
		\$5.0	0.2%	Boating research and law enforcement	Chapter 206 and § 212.0501, Florida Statutes	
		\$6.3	0.3%	Aquatic weed control and boat-related activities	Chapter 206 and § 212.0501, Florida Statutes	
		\$13.3	0.6%	Department of Revenue administration	Chapter 206 and § 212.0501, Florida Statutes	
		\$101.5	4.7%	County aid	Chapter 206 and § 212.0501, Florida Statutes	
		\$101.5	4.7%	Municipal revenue sharing	Chapter 206 and § 212.0501, Florida Statutes	
		\$207.1	9.6%	Counties and county road debt	Chapter 206 and § 212.0501, Florida Statutes	
Pollutant	\$269.9	\$230.6	85.4%	Inland protection	Chapter 206 Part IV and § 403.7185, Florida Statutes	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.
		\$7.7	2.9%	Coastal protection	Chapter 206 Part IV and § 403.7185, Florida Statutes	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.

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Florida, continued</b>						
Pollutant, continued		\$31.5	11.7%	Water quality assurance	Chapter 206 Part IV and § 403.7185, Florida Statutes	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. Amounts distributed include revenues of \$10.7 million for the \$1.50 lead-acid battery fee.
Sales and Use	\$19,870.3	\$2,164.6	10.9%	Local governments	Chapter 212, Florida Statutes	
		\$16.4	0.1%	Emergency fund for qualifying counties	Chapter 212, Florida Statutes	
		\$19.5	0.1%	Sports facilities	Chapter 212, Florida Statutes	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
		\$39.5	0.2%	Ecosystem and Restoration Management Trust Fund	Chapter 212, Florida Statutes	
		\$1.5	0%	Public Employees Relations Commission Trust Fund	Chapter 212, Florida Statutes	
<b>Severance</b>						
Oil and Gas Production	\$8.4	\$2.0	23.8%	Minerals Trust Fund	Chapter 211, Part I, Florida Statutes	
		\$0.9	12.7%	County in which produced	Chapter 211, Part I, Florida Statutes	
Solid Mineral Severance	\$50.6	\$10.0	19.8%	Conservation and recreation lands	Chapter 211, Part II, Florida Statutes	
		\$11.7	23.1%	County where mined	Chapter 211, Part II, Florida Statutes	
		\$3.2	6.3%	Phosphate research	Chapter 211, Part II, Florida Statutes	
		\$3.2	6.3%	Minerals Trust Fund	Chapter 211, Part II, Florida Statutes	
		\$3.5	6.9%	Nonmandatory (phosphate) land reclamation	Chapter 211, Part II, Florida Statutes	
<b>Other</b>						
Pari-Mutuel	\$31.6	\$15.0	47.4%	Division of Pari-Mutuel Wagering administration and operations	Chapter 550, Florida Statutes	Amounts dedicated are before service charges to General Revenue.
Insurance Premium	\$621.6	\$133.6	21.5%	Local police and firefighter pensions	Chapter 624, Florida Statutes	Amounts distributed do not equal collections due to cash balances, distributions to additional trust funds, and refunds.



State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
		\$15.2	2.4%	Emergency management, preparedness and assistance	Chapter 624, Florida Statutes	Amounts distributed do not equal collections due to cash balances, distributions to additional trust funds, and refunds.

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Florida, continued</b>						
Insurance Premium, <i>continued</i>		\$27.5	4.4%	Insurance commissioner's regulatory operations	Chapter 624, Florida Statutes	Amounts distributed do not equal collections due to cash balances, distributions to additional trust funds, and refunds.
Motor Vehicle and Mobile Home Licenses	\$750.0	\$115.5	15.4%	Schools	Chapter 320, Florida Statutes	
		\$516.1	68.8%	State Transportation Trust Fund	Chapter 320, Florida Statutes	
		\$17.5	2.3%	Local governments	Chapter 320, Florida Statutes	
		\$2.0	0.3%	Emergency Medical Services Trust Fund	Chapter 320, Florida Statutes	
		\$18.1	2.4%	State agency law enforcement radio system trust fund	Chapter 320, Florida Statutes	
		\$67.5	9%	Highway safety operating trust fund	Chapter 320, Florida Statutes	
Auto Title and Lien	\$146.5	\$110.9	75.7%	State transportation trust fund	Chapter 319, Florida Statutes	
		\$3.0	2%	Non-game Wildlife Trust Fund	Chapter 319, Florida Statutes	
Motor Vehicle Initial Registration Fee	\$148.8	\$103.5	70%	State Transportation Trust Fund	Chapter 320, Florida Statutes	Effective July 1, 2005, 100% of this fee is deposited in the State Transportation Trust Fund.
Rental Car Surcharge	\$137.6	\$102.0	80%	State Transportation Trust Fund and Tourism Promotion Trust Fund	Chapter 212, Florida Statutes	
		\$20.1	15.8%	Florida International Trade and Promotion Trust Fund	Chapter 212, Florida Statutes	
		\$5.4	4.3%	Highway safety operating trust fund	Chapter 212, Florida Statutes	
Driver's Licenses	\$174.4	\$100.9	57.9%	Public medical assistance trust fund	Chapter 322, Florida Statutes	
Health Care Assessment	\$356.6	\$356.6	100%	Public medical assistance	§ 395.701 and 397.7015	
All Other	\$2,528.0	\$0.0	0%	General Fund		
<b>Total State Tax Collections</b>	<b>\$32,636.0</b>	<b>\$8,952.0</b>	<b>27.4%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Georgia</b>						
<b>Motor Fuels</b>						
Motor Fuels	\$850.0	\$775.0	91.2%	Transportation programs	Official Code of Georgia, §§ 48-9-1 to 48-9-19	Collections for motor fuel sales 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.
		\$75.0	8.8%	Debt service on road construction bonds	Official Code of Georgia, §§ 48-9-1 to 48-9-19	Collections for motor fuel sales 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.
<b>Other</b>						
All Other	\$14,350.0	\$0.0	0%	General Fund Official Code of Georgia	Official Code of Georgia, § 47-7-61	
<b>Total State Tax Collections</b>	<b>\$15,200.0</b>	<b>\$850.0</b>	<b>5.6%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Hawaii</b>						
<b>Fuel</b>						
Fuel	\$162.9	\$83.1	51%	State highway system	Title 14, Chapter 243, § 243-1 to 243-3, and 243-4 to 243-16	
		\$1.6	1%	Statewide boating program	Title 14, Chapter 243, § 243-1 to 243-3, and 243-4 to 243-16	
		\$4.9	3%	Airport system	Title 14, Chapter 243, § 243-1 to 243-3, and 243-4 to 243-16	
		\$73.3	45%	County highways	Hawaii Revised Statutes, as amended. Title 14, Chapter 243, § 243-1 to 243-3, and 243-4 to 243-16	
<b>General Excise and Use</b>						
General Excise (Gross Income)	\$2,136.6	\$8.5	0.4%	Debt service on compound interest	Title 14, Chapter 237, § 237-1 to 237-49, Hawaii Revised Statutes, as amended	
Transient Accommodations	\$198.8	\$157.4	79.2%	Counties	Title 14, Chapter 237D, § 237D-1 to 237D-16, Hawaii Revised	
		\$33.2	16.7%	Convention center capital costs and operations support	Title 14, Chapter 237D, § 237D-1 to 237D-16, Hawaii Revised	
<b>Personal Income</b>						
Personal Income	\$1,381.5	\$0.4	0%	Campaign Spending Commission operations	Title 14, Chapter 235, § 235-1 to 235-69; and 235-91 to 235-119, Hawaii Revised Statutes, as amended	
<b>Other</b>						
Conveyance	\$24.6	\$6.1	24.8%	Natural area partnership and forest stewardship programs	Title 14, Chapter 247, § 247-1 to 247-13, Hawaii Revised Statutes, as amended	
		\$6.1	24.8%	Loans and grants for rental housing development	Title 14, Chapter 247, § 247-1 to 247-13, Hawaii Revised Statutes, as amended	
Motor Vehicle Weight	\$100.3	\$100.3	100%	State highway system	Title 14, Chapter 249, § 249-1 to 249-13, and 249-18 to 249-35, Hawaii Revised Statutes, as amended	Collections include motor vehicle registration, commercial driver's license, and periodic motor vehicle inspection fees.
All Other	\$ 592.7	\$0.0	0%	General Fund	Title 14, Hawaii Revised Statutes, as amended.	
<b>Total State Tax Collections</b>	<b>\$4,597.4</b>	<b>\$474.9</b>	<b>10.3%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Idaho</b>						
<b>Income</b>						
Corporate Income	\$140.6	\$0.3	0.2%	Maintenance and construction of state buildings and other structures	Title 63, Chapter 30, Idaho Code	
		\$0.7	0.5%	Multi-State Tax Compact Commission	Title 63, Chapter 30, Idaho Code	
Individual Income	\$1,051.0	\$5.1	0.5%	County juvenile probation services	Title 63, Chapter 30, Idaho Code	Consists of 50% of income tax paid on state lottery winnings
		\$5.1	0.5%	Public schools substance abuse	Title 63, Chapter 30, Idaho Code	Consists of 50% of income tax paid on state lottery winnings
		\$0.0	0%	Multi-State Tax Compact Commission	Title 63, Chapter 30, Idaho Code	
		\$0.2	0%	Fish and Game trust and children's trust	Title 63, Chapter 30, Idaho Code	Two charitable donation income tax check-offs on tax forms.
		\$0.0	0%	Elections campaign fund	Title 63, Chapter 30, Idaho Code	
		\$5.2	0.5%	Maintenance and construction of state buildings and other structures	Title 63, Chapter 30, Idaho Code	
<b>Motor Fuels</b>						
Fuels	\$222.7	\$119.1	53.5%	State transportation programs	Title 63, Chapter 24, Idaho Code	
		\$0.2	0.1%	Railroad grade crossing protection and local bridge inspection	Title 63, Chapter 24, Idaho Code	
		\$0.2	0.1%	Local Highway Assistance Council	Title 63, Chapter 24, Idaho Code	
		\$1.4	0.6%	Aeronautics	Title 63, Chapter 24, Idaho Code	
		\$1.3	0.6%	Waterways improvement, park and recreation capital improvement, off-highway improvement, and search and rescue	Title 63, Chapter 24, Idaho Code	
<b>Product</b>						
Beer	\$4.1	\$1.4	33%	Maintenance and construction of state buildings and other structures	Title 63, Chapter 10, Idaho Code	
		\$0.8	20%	Alcoholism treatment	Title 63, Chapter 10, Idaho Code	
Cigarette and Tobacco Products	\$51.7	\$6.4	12.3%	Maintenance and construction of state buildings and other structures	Title 63, Chapter 25, Idaho Code	
		\$0.2	0.3%	Central Tumor Registry	Title 63, Chapter 25, Idaho Code	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Idaho, continued</b>						
Cigarette and Tobacco Products, <i>continued</i>		\$0.4	0.7%	Cancer control	Title 63, Chapter 25, Idaho Code	
		\$4.2	8.1%	Substance abuse programs in the public schools	Title 63, Chapter 25, Idaho Code	
		\$4.2	8.1%	County juvenile probation services	Title 63, Chapter 25, Idaho Code	
		\$22.0	42.6%	Economic recovery reserve fund	Title 63, Chapter 25, Idaho Code	Funds from the second year of the two-year increase in the cigarette tax were placed in this fund (went to general funds in the first year). Increase is now permanent, but funds currently are accruing to pay for cost of a major renovation of the Capitol
Liquor	\$33.8	\$16.5	48.8%	Cities and counties	Title 23, Chapters 2 and 4, Idaho Code	
		\$0.3	0.9%	Community colleges	Title 23, Chapters 2 and 4, Idaho Code	
		\$0.7	1.9%	Welfare program	Title 23, Chapters 2 and 4, Idaho Code	
		\$1.2	3.6%	Alcohol treatment	Title 23, Chapters 2 and 4, Idaho Code	
		\$1.2	3.6%	Public schools	Title 23, Chapters 2 and 4, Idaho Code	
		\$1.8	5.4%	Court services	Title 23, Chapters 2 and 4, Idaho Code	
		\$7.2	21.3%	Department of Water Resources	Title 23, Chapters 2 and 4, Idaho Code	One-time allocation for FY 2005 only. Done through an appropriation bill.
Wine	\$2.8	\$0.3	12%	Alcoholism treatment	Title 23, Chapter 13, Idaho Code	
		\$0.1	5%	Idaho Grape Growers and Wine Producers Commission	Title 23, Chapter 13, Idaho Code	
<b>Sales</b>						
Sales	\$1,121.8	\$128.5	11.5%	Revenue sharing to cities and counties	Title 63, Chapter 36, Idaho Code	
		\$0.9	0.1%	Multi-State Tax Compact Commission	Title 63, Chapter 36, Idaho Code	
		\$0.5	0.5%	Maintenance and construction of state buildings and other structures	Title 63, Chapter 36, Idaho Code	
		\$4.8	0.4%	Water pollution control	Title 63, Chapter 36, Idaho Code	
		\$15.0	1.3%	County circuit breaker	Title 63, Chapter 36, Idaho Code	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Idaho, continued</b>						
Sales, <i>continued</i>		\$0.0	0%	Allocation rolled into city and county revenue sharing, above		
		\$16.8	1.5%	Property tax relief		The former \$45.2 million for relief from school district property taxes is now \$75 million and is appropriated directly from the General Fund, rather than earmarked from sales tax receipts. The money listed in this line is new since 1997 and replaces all property taxes on agricultural equipment.
<b>Other</b>						
Car Companies' Ad Val Orem	\$0.1	\$0.1	100%	Public schools	§ 63-411, Idaho Code	
Estate and Transfer	\$3.9	\$0.0	0%	Resource conservation and rangeland development		No longer receives estate tax revenues.
		\$0.6	16.2%	Counties	Title 14, Chapter 4, Idaho Code	
Idaho Travel and Convention Tax	\$5.7	\$5.7	100%	Idaho Travel and Convention Fund	Title 67, Chapter 47, Idaho Code	Lodging tax of 2%
Illegal Drug	\$0.0	\$0.0	100%	Substance abuse treatment	No collections in FY 2005.	Total collections are less than \$100,000.
Insurance Premium	\$308.0	\$3.0	1%	Firefighters. retirement benefits	Title 41, Chapters 4, 34, and 39, Idaho Code	
Mine License Tax	\$0.1	\$0.03	34%	Abandoned mine reclamation	Title 47, Chapter 12, Idaho Code	
All Other	\$214.2	\$0.0	0%	General Fund	Title 41, Chapters 4, 34, and 39, Idaho Code	
<b>Total State Tax Collections</b>	<b>\$3,160.5</b>	<b>\$383.6</b>	<b>12.1%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Illinois</b>						
<b>State</b>						
Illinois Estate and Generation-Skipping Transfer (Inheritance)	\$310.4	\$17.7	6%	Counties	35 Illinois Compiled Statutes 405/1 to 405/18	
<b>Excise</b>						
Motor Fuel and Motor Fuel Use	\$1,363.8	\$233.5	17.2%	Road maintenance and construction	35 Illinois Compiled Statutes 505/1 to 505/20	
		\$5.0	0.4%	Boat and snowmobile access areas and safety	35 Illinois Compiled Statutes 505/1 to 505/20	
		\$27.0	2%	Grade crossing protection and separation	35 Illinois Compiled Statutes 505/1 to 505/20	
		\$101.4	7.4%	Local road districts	35 Illinois Compiled Statutes 505/1 to 505/20	
		\$223.4	16.4%	Counties	35 Illinois Compiled Statutes 505/1 to 505/20	
		\$313.2	22.3%	Municipalities	35 Illinois Compiled Statutes 505/1 to 505/20	
		\$336.9	24.7%	State highways and transportation	35 Illinois Compiled Statutes 505/1 to 505/20	
Underground Storage Tank	\$71.9	\$71.9	100%	Cleanup of leaking storage tanks	35 Illinois Compiled Statutes 505/2a-2b, 17	Includes collections from the Environmental Impact Fee (415, Illinois Compiled Statutes, 125/310)
<b>Gaming</b>						
Bingo	\$3.6	\$1.8	50%	Public schools	230 Illinois Compiled Statutes 25/1 to 25/7	
		\$1.8	50%	Mental health services	230 Illinois Compiled Statutes 25/1 to 25/7	
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	\$6.6	\$3.3	50%	Public schools	230 Illinois Compiled Statutes 20/1 to 20/7	
			50%	State and local gaming law enforcement	230 Illinois Compiled Statutes 20/1 to 20/7	
Racing Privilege	\$12.3	\$11.6	94.3%	Agricultural activities	230 Illinois Compiled Statutes 5/27 to 5/27.1	
Riverboat Gambling	\$816.0	\$699.0	85.7%	Public school and university programs	230 Illinois Compiled Statutes 10/13	Total collections are comprised of receipts from the admissions tax, wagering tax, and carryover from the prior year.



State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Illinois, continued</b>						
Riverboat Gambling, <i>continued</i>		\$102.0	12.5%	Municipalities and counties where boats are docked	230 Illinois Compiled Statutes 10/13	
<b>Income</b>						
Individual and Corporate Income	\$9,151.0	\$915.0	10%	Local governments	35 Illinois Compiled Statutes 5/101 to 5/1701	
		\$668.0	7.3%	Public school and university programs	35 Illinois Compiled Statutes 5/101 to 5/1701	
<b>Use and Occupation</b>						
Cigarette and Cigarette Use	\$638.0	\$128.4	20.1%	Skilled and intermediate long-term health care facilities	35 Illinois Compiled Statutes 130/1 to 130/30; and 135/1 to 135/37	
		\$236.9	37.1%	Public schools	35 Illinois Compiled Statutes 130/1 to 130/30; and 135/1 to 135/37	
Hotel Operators. Occupation	\$161.0	\$80.5	50%	State capital development projects	35 Illinois Compiled Statutes 145/1 to 145/10	
		\$12.9	8%	Local convention and tourism bureaus	35 Illinois Compiled Statutes 145/1 to 145/10	
		\$28.0	17.4%	Illinois Sports Facilities Authority	35 Illinois Compiled Statutes 145/1 to 145/10	
		\$20.6	12.8%	Department of Commerce and Community Affairs for tourism promotion	35 Illinois Compiled Statutes 145/1 to 145/10	
Sales	\$6,595.0	\$1,648.7	25%	Public schools	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	Collections include Retailers. Occupation Tax, Service Occupation Tax, Service Use Tax, Use Tax, and Motor Vehicle Use Tax.
		\$366.0	5.5%	State capital development projects	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	Collections include Retailers. Occupation Tax, Service Occupation Tax, Service Use Tax, Use Tax, and Motor Vehicle Use Tax.
Tobacco Products	\$18.5	\$18.5	100%	Skilled and intermediate long-term health care facilities	35 Illinois Compiled Statutes 143/10-1	
<b>Utility</b>						
Intrastate Gross Revenue	\$9.5	\$9.5	100%	Illinois Commerce Commission regulatory operations	35 Illinois Compiled Statutes 5/2-202	
Telecommunications Excise	\$538.0	\$194.4	36.1%	Public schools	35 Illinois Compiled Statutes 630/1 to 630/21	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Illinois, continued</b>						
<b>Vehicles</b>						
Vehicle Use	\$37.1	\$5.0	13.5%	State capital development projects	625 Illinois Compiled Statutes 5/3-1001 to 5/3-1006	
<b>Other</b>						
Fire Marshal	\$19.3	\$19.3	100%	Fire prevention and training	425 Illinois Compiled Statutes 25/12 and 25/13.1	
Real Estate Transfer	\$107.0	\$53.5	50%	Affordable housing development	35 Illinois Compiled Statutes 200/31-1 to 31-70	
		\$16.0	15%	Natural areas acquisition and preservation	35 Illinois Compiled Statutes 200/31-1 to 31-70	
		\$37.4	35%	Open space lands acquisition and development	35 Illinois Compiled Statutes 200/31-1 to 31-70	
All Other	\$ 6,300.8	\$0.0	0%	General Fund	Illinois Compiled Statutes	
<b>Total state tax collections</b>	<b>\$26,160.0</b>	<b>\$6,607.4</b>	<b>25.3%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Indiana</b>						
<b>Income</b>						
Financial Institutions	\$92.0	\$46.4	50.4%	Local governments	Indiana Code 6-5.5.5	Local governments receive the amount received in 1989 from the old Financial Institutions Tax less the amount received during the year from property tax attributable to personal property of banks.
Individual Adjusted Gross Income	\$4,213.2	\$579.8	14%	Counties for property tax relief	Indiana Code 6-3-7-3	
<b>Inheritance</b>						
Resident Inheritance	\$148.5	\$12.7	8%	Counties where collected	Indiana Code 6-41-9-6	
<b>Insurance</b>						
Fire Insurance	\$3.5	\$3.5	100%	Department of Fire and Building Services operations	Indiana Code 22-12-6-5	
<b>Motor Fuel</b>						
Gasoline	\$579.7	\$579.7	100%	State and local transportation projects	Indiana Code 6-6-1.1-801.5	
Marine	\$0.04	\$0.04	100%	Fish and wildlife protection	Indiana Code 6-6-1.1-802	Total collections are less than \$100,000. FY 2005 collections totaled \$40,615.
Motor Carrier Fuel	\$6.0	\$6.0	100%	State highway programs	Indiana Code 6-6-4.1-5	
Motor Carrier Surcharge	\$92.6	\$42.1	45.5%	State highway programs	Indiana Code 6-6-4.1-5	Statutorily defined as a tax.
		\$8.4	9%	Motor carrier regulation	Indiana Code 6-6-4.1-5	Statutorily defined as a tax.
		\$42.1	45.5%	State and local highways, roads, streets and bridges	Indiana Code 6-6-4.1-5	Statutorily defined as a tax.
Special Fuel	\$147.6	\$147.6	100%	State highways and traffic policing	Indiana Code 6-6-2.1	
<b>Sales and Use</b>						
Sales and Use	\$5,001.1	\$2,516.8	49.2%	Counties for property tax relief	Indiana Code 6-2.510.1	
		\$25.3	0.8%	Public mass transportation development and loans to railroads for transportation services	Indiana Code 6-2.5	
<b>Special</b>						
Alcoholic Beverage	\$38.7	\$16.2	41.9%	Construction of penal, benevolent, charitable and educational institutions	Indiana Code 7.1-4-8-1	
		\$0.4	1%	Wine grape market development	Indiana Code 7.1-4	
		\$2.1	5.5%	Enforcement and administration	Indiana Code 7.1-4	
		\$2.6	6.5%	Pension payments to local governments	Indiana Code 7.1-4	
		\$3.1	8.4%	Addiction services	Indiana Code 7.1-4	
		\$7.2	18.4%	Cities and towns	Indiana Code 7.1-4	
Cigarette and Tobacco Products	\$343.1	\$29.2	8.5%	Pension payments for local police officers and firefighters	Indiana Code 6-7-1-28.1 and 6-7-2-17	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Indiana, continued</b>						
Cigarette and Tobacco Products, <i>continued</i>		\$0.2	0.1%	Maternal and child health program	Indiana Code 6-7-1-28.1 and 6-7-217 and 6-7-1-30.2	
		\$0.2	0.1%	WIC program	Indiana Code 6-7-1-28.1 and 6-7-217 and 6-7-1-30.2	
		\$0.6	0.2%	School age child care project	Indiana Code 6-7-1-28.1 and 6-7-217 and 6-7-1-30.2	
		\$2.4	0.7%	Local basic health services	Indiana Code 6-7-1-28.1 and 6-7-217 and 6-7-1-30.5	
		\$3.2	0.9%	Community mental health centers	Indiana Code 6-7-1 and 6-7-2-17	
		\$7.6	2.2%	Water and soil conservation projects	Indiana Code 6-7-1-28.1, 6-7-2-17, 6-7-1-29.1, and 6-7-1-29.3	
		\$15.1	4.4%	Cities and towns, general fund and capital improvements	Indiana Code 6-7-1-28.1, 6-7-2-17, 6-7-1-29.1, and 6-7-1-30.1	
Hazardous Waste Land Disposal	\$2.4	\$1.8	75%	State match for federal Superfund cleanup, emergency assistance, and state cleanups	Indiana Code 6-6-6.6-3	
		\$0.6	25%	County where facility is located	Indiana Code 6-6-6.6-3	
<b>Other</b>						
Charity Gaming Excise	\$1.2	\$1.2	100%	Administration and enforcement and state and local capital projects	Indiana Code 4-32-159 and 4-32-106	
Controlled Substance Excise	\$0.1	\$0.1	100%	Administration, law enforcement agencies, and the state drug-free communities program	Indiana Code 6-7-3-16	
Pari-Mutuel Admission	\$0.0	\$0.0	50%	Localities where racetrack is located	Indiana Code 4-31-9-5	Total collections are less than \$100,000. Collections in FY 2005 totaled \$3,782.
Pari-Mutuel Satellite Facility	\$0.7	\$0.4	50%	Livestock industry promotion and development	Indiana Code 4-31-9-9	
		\$0.3	50%	State Fair Commission operations	Indiana Code 4-31-9-9	
Pari-Mutuel Wagering	\$4.5	\$4.3	95.6%	State and local capital projects	Indiana Code 4-31-9-3	
		\$0.2	4.4%	Purdue University School of Veterinary Medicine for equine research	Indiana Code 4-31-9-3	
Petroleum Severance	\$0.6	\$0.6	100%	Administration of oil and gas wells	Indiana Code 6-8-1	
Public Utility Companies	\$3.3	\$3.2	99%	Localities for commuter rail service	Indiana Code 6-1.1-8-35	
		\$0.0	1%	Localities for electric rail service	Indiana Code 6-1.1-8-35	Distribution less than \$100,000. FY 2005 distribution totaled \$32,955.
Riverboat Admission	\$80.5	\$0.1	0.1%	Northwest Indiana Law Enforcement Training Academy	Indiana Code 4-33-12-6	
		\$53.7	66.7%	Counties and cities	Indiana Code 4-33-12-6	
		\$2.6	3.2%	County convention and visitor's bureaus	Indiana Code 4-33-12-6	
		\$2.7	3.4%	State Division of Mental Health	Indiana Code 4-33-12-6	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Indiana, continued</b>						
Riverboat Admission, <i>continued</i>		\$4.0	5%	State Fair Commission	Indiana Code 4-33-12-6	
		\$17.4	21.6%	Indiana Horse Racing Commission	Indiana Code 4-33-12-6	
Riverboat Wagering	\$715.1	\$470.8	65.8%	Counties for property tax relief	Indiana Code 4-33-13-5	
		\$113.9	15.9%	State and local capital projects	Indiana Code 4-33-13-5	
		\$2.3	0.3%	Indiana Gaming Commission	Indiana Code 4-33-13-4	
		\$128.0	17.9%	Counties and cities	Indiana Code 4-33-13-5	
State Property	\$8.9	\$5.9	66.7%	State forests and state forest land development	Indiana Code 14-23-3-3 and 14-23-3-4	
		\$3.0	33.3%	State agricultural fair start-up costs	Indiana Code 15-1.5-8-4	
All Other	\$798.6	\$0.0	0%	General Fund	Indiana Code	
<b>Total State Tax Collections</b>	<b>\$12,281.9</b>	<b>\$4,917.6</b>	<b>40%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Iowa</b>						
<b>Consumption</b>						
Motor Vehicle Fuel	\$430.1	\$430.1	100%	Construction, maintenance and supervision of public highways	Iowa Code, Chapter 452A	Includes Aviation Fuel and Marine Fuel taxes
<b>Sales and Use</b>						
Use	\$270.0	\$270.0	100%	Construction, maintenance and supervision of public highways; and aid for innovative agricultural production and renewable fuel facilities and support	Iowa Code, Chapters 422C and 423	Includes Motor Vehicle Use and Lease taxes
	\$21.0	\$17.0	81%	Petroleum underground storage tank leakage cleanup	Iowa Code, Chapters 422C and 423	
<b>Other</b>						
Racing and Gaming	\$279.2	\$122.2	43.8%	Construction and repair of public buildings and other infrastructure	Iowa Code, Chapters 99D and 99F, and § 8.57	
		\$5.5	2%	Problem gambling treatment programs	Iowa Code, Chapters 99D and 99F, and § 8.57	
		\$5.5	2%	Cities hosting racing and gaming	Iowa Code, Chapters 99D and 99F, and § 8.57	
		\$5.5	2%	Counties hosting racing and gaming	Iowa Code, Chapters 99D and 99F, and § 8.57	
Real Estate Transfer	\$17.3	\$0.9	5%	Low-income housing assistance and shelters for the homeless	Iowa Code, Chapters 99D and 99F, and § 8.57	
All Other	\$5,333.6	\$0.0	0%	General Fund	Iowa Code	
<b>Total State Tax Collections</b>	<b>\$6,351.2</b>	<b>\$856.7</b>	<b>13.5%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Kansas</b>						
<b>Gross Receipts</b>						
Bingo Enforcement	\$0.6	\$0.2	33.3%	Bingo regulation	Kansas Statutes, § 79-4710	
		\$0.2	33.3%	Count or city where collected	Kansas Statutes, § 79-4710	
Dry Cleaning Environmental	\$1.3	\$1.3	100%	Remediation of dry-cleaning solvent contamination	Kansas Statutes, § 65-34,141	
Insurance Premiums	\$122.0	\$6.8	5.6%	Firefighter relief associations	Kansas Statutes, §§ 40-112; 40-246c; 40-252; 40-1703 and 40-1706; and 75-1508	
		\$1.7	1.4%	Insurance company regulation program	Kansas Statutes, §§ 40-112; 40-246c; 40-252; 40-1703 and 40-1706; and 75-1508	
		\$3.9	3.2%	State Fire Marshal's office	Kansas Statutes, §§ 40-112; 40-246c; 40-252; 40-1703 and 40-1706; and 75-1508	
Pari-Mutuel Wagering	\$3.2	\$2.7	84.3%	Kansas Racing and Gaming Commission operations	Kansas Statutes, §§ 74-8823, 74-8824, 74-8826, and 74-8838	
		\$0.5	15.7%	Horse fair racing operations	Kansas Statutes, §§ 74-8823, 74-8824, 74-8826, and 74-8838	
<b>Income</b>						
Individual	\$2,079.0	\$29.2	1.4%	Debt retirement for job training programs and services	Kansas Statutes, §§ 79-32, 105 and 74-50, 107	
<b>Motor Fuel</b>						
Motor and Special Fuels	\$425.6	\$251.1	59%	State highways	Kansas Statutes, §§ 79-34, 161; 79-34, 142; and 79-3425c	
		\$3.4	0.8%	Gasohol subsidy	Kansas Statutes, §§ 79-34, 161; 79-34, 142; and 79-3425c	
		\$171.1	40.2%	Local streets and highways	Kansas Statutes, §§ 79-34, 161; 79-34, 142; and 79-3425c	
<b>Property</b>						
Motor Vehicle Property	\$4.3	\$1.7	39.5%	Construction and repair of buildings at state universities	Kansas Statutes, § 79-5109	
		\$0.8	18.6%	Construction and repair of buildings at mental institutions	Kansas Statutes, § 79-5109	
Property	\$38.7	\$25.5	65.9%	Construction and repair of buildings at state universities	Kansas Statutes, §§ 76-6b01, 76-6b02, and 76-6b04	
		\$12.7	32.8%	Construction and repair of buildings at mental institutions	Kansas Statutes, §§ 76-6b01, 76-6b02, and 76-6b04	
<b>Sales, Use and Excise</b>						
Liquor Excise	\$90.0	\$16.0	17.7%	County or city where collected	Kansas Statutes, §§ 79-41a03, 79-41a04, and 79-41a05	
		\$1.0	1.2%	Community alcoholism and intoxication programs	Kansas Statutes, §§ 79-41a03, 79-41a04, and 79-41a05	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Kansas, continued</b>						
Motor Vehicle Rental Excise	\$2.8	\$2.8	100%	County where collected	Kansas Statutes, § 79-5117	
New Tires Excise	\$0.7	\$0.7	100%	Waste tire management and grants to cities, counties and private companies for abatement	Kansas Statutes, §§ 65-3424g and 65-3424f	
Sales and Use	\$1,747.8	\$99.6	5.7%	State and local streets and highways	Kansas Statutes, §§ 79-3620 and 79-3710; 79-2959 and 79-2961; 79-2964 to 79-2966; and 79-34,147	
Severance on Minerals	\$111.1	\$7.8	7%	County of origin	Kansas Statutes, § 79-4227	
<b>Other</b>						
All Other	\$91.4	\$0.0	0%	General Fund	Kansas Statutes	
<b>Total State Tax Collections</b>	<b>\$4,718.5</b>	<b>\$640.7</b>	<b>13.6%</b>			



State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Kentucky</b>						
<b>License and Privilege</b>						
Coal Severance	\$184.4	\$92.0	50%	Local government economic development grants	Kentucky Revised Statutes 42.4582	
		\$22.1	15%	Local government economic assistance	Kentucky Revised Statutes 42.4585	
Natural Resources Severance and Processing	\$43.5	\$21.0	48.3%	Local government economic assistance	Kentucky Revised Statutes 42.450	
Weight Distance (Motor Carriers)	\$83.1	\$83.1	100%	Transportation programs	§ 230 Kentucky Constitution	
<b>Sales and Gross Receipts</b>						
Cigarette	\$33.7	\$5.6	16.7%	University of Kentucky Tobacco and Health Research Institute for tobacco research projects and programs	Kentucky Revised Statutes 248.540	One-sixth of the tax collected
		\$0.0	0%	Agricultural Diversification and Development Fund	Kentucky Revised Statutes 248.652	
Sales and Use Tax	\$2,595.0	\$5.1	0.2%	Kentucky Aviation Economic Development Fund	Kentucky Revised Statutes 183.525	All sales and use tax collected on aircraft fuel
		\$0.0	0%	Kentucky Thoroughbred Breeders Incentive Fund	JRS 230.802 to 230.804	Effective June 1, 2005, 80% of the sales tax collected on stud fees
		\$0.0	0%	Kentucky Standard bred Breeders Incentive Fund	JRS 230.802 to 230.804	Effective June 1, 2005, 13% of the sales tax collected on stud fees
		\$0.0	0%	Kentucky Horse Breeders Incentive Fund	JRS 230.802 to 230.804	Effective June 1, 2005, 7% of the sales tax collected on stud fees
Motor Fuels	\$469.6	\$241.8	51.4%	State highways	§ 230 Kentucky Constitution	
		\$0.5	0%	Kentucky Transportation Center at the University of Kentucky	Kentucky Revised Statutes 177.320(4)	
		\$36.2	7.7%	Urban roads and streets	Kentucky Revised Statutes 177.365	
		\$86.4	18.4%	County roads and bridges	Kentucky Revised Statutes 177.320(2)	
		\$104.7	22.3%	Maintenance of secondary and rural roads	Kentucky Revised Statutes 177.320(1)	
Motor Vehicle Usage	\$407.5	\$407.5	100%	Transportation programs	§ 230 Kentucky Constitution	Includes Motor Vehicle Rental Usage Tax
Pari-Mutuel	\$13.8	\$7.6	54.4%	Promotion and development of the thoroughbred breeding industry	Kentucky Revised Statutes 138.510	.75% of all pari-mutuel wagering at tracks and 2% of inter-track wagers and telephone account wagers
		\$0.5	1.3%	Equine drug research and testing	Kentucky Revised Statutes 230.265	0.1% of the total amount wagered in Kentucky
		\$0.9	1.7%	Promotion and development of the standard bred breeding industry	Kentucky Revised Statutes 230.265(3)	1% of all wagering at harness host tracks and 2% of inter-track and telephone account wagering

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Kentucky, <i>continued</i></b>						
Pari-Mutuel, <i>continued</i>		\$0.5	3.4%	Equine industry program at the University of Louisville	Kentucky Revised Statutes 138.510(4)	0.2% of total amount of wagers
		\$0.6	3.6%	Equine programs at state universities for facilities and equipment	Kentucky Revised Statutes, §§ 138.450 to 138.470	
All Other	\$5,358.7	\$0.0	0%	General Fund	Kentucky Revised Statutes, § 142.010	
<b>Total State Tax Collections</b>	<b>\$9,165.9</b>	<b>\$1,136.1</b>	<b>12.4%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Louisiana</b>						
<b>Gambling</b>						
Racetrack Slots	\$47.8	\$19.6	41%	State police enforcement and various state and local entities	Louisiana Revised Statutes 27:392-393	
Video Poker	\$183.8	\$55.2	30%	Local government, state police enforcement and district attorneys	Louisiana Revised Statutes 27:311-312	
Riverboat Gambling	\$339.0	\$54.4	16%	State police enforcement and treatment	Louisiana Revised Statutes 27:91-93	
Riverboat, Land-Based Casino	\$408.6	\$139.3	34%	Teacher and faculty pay raises	Louisiana Revised Statutes 27:270	
<b>Insurance</b>						
Fireman Training	\$1.9	\$1.9	100%	Louisiana State University for in-service fireman training program	Louisiana Revised Statutes 22:1077	
Fire Marshal	\$9.6	\$9.6	100%	State Fire Marshal's Office	Louisiana Revised Statutes 22:1077	
Foreign Fire Insurance Company	\$12.7	\$12.7	100%	Local and volunteer fire departments and firefighters' pensions	Louisiana Revised Statutes 22:1581-1587	
Insurance Fees	\$43.6	\$43.6	100%	Local governments retirement systems	Louisiana Revised Statutes 22:1581-1587	
Insurance Premium	\$204.5	\$15.6	7.6%	State police pay raise	Louisiana Revised Statutes 22:1065	
<b>Royalty</b>						
Royalty	\$482.4	\$45.0	9.3%	Parishes	Louisiana Constitution, Article VII, § 4 (E)	
<b>Sales, Use and Excise</b>						
Aviation Fuel	\$6.3	\$6.3	100%	Airports	Louisiana Constitution, Article VII, § 27	
Tobacco Tax	\$150.7	\$44.8	30%	Health care and research	Louisiana Revised Statutes 22:213.2	
	\$576.0	\$460.8	80%	State highways, bridges, statewide flood control, transit, state police for traffic control, and parish roads	Louisiana Constitution, Article VII, § 27; Louisiana Revised Statutes 47:711-727, 771-788, 801-815, 820.1-820.4, 1681-1691; 51:781-800	
Gasoline and Special Fuels	\$576.0	\$115.2	20%	Transportation Infrastructure Model for Economic Development Program for specified highway projects	Louisiana Constitution, Article VII, § 27; Louisiana Revised Statutes 47:711-727, 771-788, 801-815, 820.1-820.4, 1681-1691; 51:781-800	
Sales and Use	\$2,619.1	\$17.5	0.7%	Tourism promotion	Louisiana Revised Statutes 39:2006; and 47:301-333 and 6001	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Louisiana, continued</b>						
Sales and Use		\$11.8	0.5%	Economic and workforce development	Louisiana Revised Statutes 47:2601-2610	
		\$35.0	1.3%	Cities and parishes for local tourism promotion, economic development, and capital improvements	Louisiana Revised Statutes 47:2601-2610	
<b>Severance</b>						
Timber Severance	\$17.3	\$3.1	18%	Forest protection program	Louisiana Revised Statutes 3:4321	
Federal Offshore Oil and Gas	\$68.6	\$68.6	100%	K-12 and higher education	Louisiana Revised Statutes 47:633	
Royalty Rental Bonus	\$1,121.8	27.3	2.4%	Wetlands conservation and restoration	Louisiana Constitution, Article VII, § 10.2	
Severance	\$680.3	\$44.5	6.5%	Parishes	Louisiana Constitution, Article VII, § 4 (B), (C), and (D); and Louisiana Revised Statutes 47:631-646	
<b>Other</b>						
Motor Vehicle License	\$83.5	\$37.1	44%	State highways, bridges, statewide flood control, transit, state police for traffic control, and parish roads	Louisiana Constitution, Article VII, § 5; and Louisiana Revised Statutes 47:451-540	
	\$83.5	\$10.1	12.1%	Debt service on bonds issued by the Mississippi River Bridge Authority and Greater New Orleans Expressway Commission	Louisiana Constitution, Article VII, § 5; and Louisiana Revised Statutes 47:451-540	
Health Provider Fees	\$97.0	\$97.0	100%	Health care		
Telecommunications For the Deaf	\$1.4	\$1.4	100%	Public telecommunications access services for the disabled	Louisiana Revised Statutes 47:1061	
Hazardous Waste Disposal	\$5.6	\$5.6	100%	Hazardous waste site cleanup	Louisiana Revised Statutes 47:821-832	
All Other	\$1,398.5	\$0.0	0%	General Fund	Louisiana Revised Statutes	All dedications are listed except for those to the Bond Security and Redemption Fund. The Louisiana Constitution, Article VII, § 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 then is credited to the state general fund, unless it is dedicated to a special fund.
<b>Total State Tax Collections</b>	<b>\$9,219.5</b>	<b>\$1,383.0</b>	<b>15%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Maine</b>						
<b>Business</b>						
Fire Investigation and Prevention	\$3.9	\$3.9	100%	Fire prevention, investigation, education and training programs of commissioner of Public Safety and State Fire Marshal	25 Maine Revised Statutes, § 2399	
Health Care Provider	\$31.2	\$31.2	100%	Medicaid	36 Maine Revised Statutes, chapter 373	
Hospital Tax	\$48.9	\$48.9	100%	Medicaid	36 Maine Revised Statutes, chapter 377	
<b>Income</b>						
Corporate Income	\$135.9	\$6.9	5.1%	State-municipal revenue sharing	36 Maine Revised Statutes, chapters 817, 821, and 822	
Individual Income	\$1,273.2	\$64.8	5.1%	State-municipal revenue sharing	36 Maine Revised Statutes, chapters 803, 805, and 807	
<b>Motor Vehicle</b>						
Gasoline, Special Fuel and Motor Carrier	\$224.2	\$220.5	98.4%	Construction and maintenance of highways and bridges and enforcement of traffic laws	36 Maine Revised Statutes, chapters 451 and 459	
		\$3.5	1.6%	Boating facilities, commercial and sports fisheries research and development, snowmobile trails and related activities, and ATV trails and recreational management	36 Maine Revised Statutes, chapters 451 and 459	
<b>Sales and Use</b>						
Sales and Use	\$896.6	\$45.7	5.1%	State-municipal revenue sharing	36 Maine Revised Statutes, chapters 211 to 225	
Service Provider Tax	\$60.1	\$15.4	24.8%	Medicaid	36 Maine Revised Statutes, chapter 358	
		\$2.3	5.1%	State-municipal revenue sharing	36 Maine Revised Statutes, chapter 358	
<b>Special</b>						
Blueberry	\$0.9	\$0.9	100%	Wild Blueberry Commission for promotion, advertising, research and education programs	36 Maine Revised Statutes, chapter 701	
Mahogany Quahog	\$0.1	\$0.1	100%	Toxin monitoring program	36 Maine Revised Statutes, chapter 714	58% of net (total collected less administrative expenses of the Maine Revenue Services) to a maximum of \$56,000; balance to General Fund.
Potato	\$0.6	\$0.6	100%	Maine Potato Board for research, marketing, promotion, and information programs	36 Maine Revised Statutes, chapter 710	
Railroad Company Tax	\$0.2	\$0.2	100%	State Transit Aviation and Rail Improvement Fund	36 Maine Revised Statutes, chapter 361	
Real Estate Transfer	\$33.0	\$8.9	27%	Housing Opportunities for Maine (HOME) affordable housing program for low-income people	36 Maine Revised Statutes, chapter 711-A.36 Maine Revised Statutes, chapter 710	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Maine, <i>continued</i></b>						
<b>Other</b>						
All Other	\$527.1	\$0.0	0%	General Fund Maine Revised Statutes	36 Maine Revised Statutes, chapter 713	
<b>Total State Tax Collections</b>	\$3,235.9	\$453.8	14%			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Maryland</b>						
<b>Fuel</b>						
Motor Fuel	\$752.8	\$511.0	67.9%	Transportation programs	§§ 2-1001 to 2-1104 of the General Tax Article, Code of Maryland	Includes the aviation fuel tax, motor carrier tax, and tax on special fuels
		\$1.7	0.2%	Waterway improvement projects	§§ 2-1001 to 2-1104 of the General Tax Article, Code of Maryland	Includes the aviation fuel tax, motor carrier tax, and tax on special fuels
		\$1.7	0.2%	Fisheries research and development	§§ 2-1001 to 2-1104 of the General Tax Article, Code of Maryland	Includes the aviation fuel tax, motor carrier tax, and tax on special fuels
		\$6.2	0.9%	Administrative	§§ 2-1001 to 2-1104 of the General Tax Article, Code of Maryland	Includes the aviation fuel tax, motor carrier tax, and tax on special fuels
		\$13.2	1.7%	Chesapeake Bay programs	§§ 2-1001 to 2-1104 of the General Tax Article, Code of Maryland	Includes the aviation fuel tax, motor carrier tax, and tax on special fuels
		\$73.3	9.7%	Baltimore City	§§ 2-1001 to 2-1104 of the General Tax Article, Code of Maryland	Includes the aviation fuel tax, motor carrier tax, and tax on special fuels
		\$145.7	19.4%	Counties and municipalities	§§ 2-1001 to 2-1104 of the General Tax Article, Code of Maryland	Includes the aviation fuel tax, motor carrier tax, and tax on special fuels
<b>Income</b>						
Corporate Income	\$674.0	\$161.8	24%	Transportation programs, including for Baltimore City and all counties/municipalities	§§ 2-613 to 2-619 of the General Tax Article, Code of Maryland	
<b>Property</b>						
Agricultural Land Transfer	\$8.6	\$8.6	100%	Agricultural land preservation	§ 13-306 of the Property Tax Article, Code of Maryland	
Real Property	\$516.5	\$516.5	100%	Debt service on state general obligation bonds	§ 8-134 of the State Finance and Procurement Article, Code of Maryland	
Real Estate Transfer	\$237.3	\$10.8	4.6%	State and local governments for the acquisition and development of open space, etc.	§ 13-209 of the Property Tax Article, Code of Maryland	Under normal circumstances, almost all transfer tax revenues are earmarked for land preservation programs. As a result of budgetary constraints, the vast majority of these revenues were instead transferred to the general fund in FY 2005.
<b>Other</b>						
Motor Vehicle Excise (Titling)	\$717.8	\$717.8	100%	Transportation programs, including for Baltimore City and all counties/municipalities	§ 13-209 of the Property Tax Article, Code of Maryland	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Maryland, continued</b>						
Pari-Mutuel	\$1.7	\$1.7	100%	Promotion of state and county fairs, horse racing impact aid, and racing breed funds	§ 13-814 of the Transportation Article, Code of Maryland	
Vessel Excise	\$29.0	\$29.0	100%	Waterway improvement funds and administration of the State Boat Act	§§ 11-402 to 11-406 of the Business Regulation Article, Code of Maryland	
Chesapeake Bay Restoration Fee	\$7.2	\$7.2	100%	Funds for wastewater treatment plant upgrades, sewer infrastructure projects, and enhanced nutrient removal technology	§ 8-716 of the Natural Resources Article, Code of Maryland	Enacted in 2004 Environment Article Sections 9-1601 to 9-1617 Agriculture Article Sections 8-801.1 to 8-806. FY 2005 was the first year of a phase-in and the amount represents a small portion of the annual revenues expected. For FY 2007 and beyond, officials expect approximately \$74 million.
Vehicle Rentals	\$54.0	\$24.3	45%	Transportation programs, including for Baltimore City and all counties/municipalities	§ 8-716 of the Natural Resources Article, Code of Maryland	
HMO/MCO Premiums Tax	\$27.9	\$27.9	100%	Funds for the Medicaid program and for stabilizing medical malpractice insurance premiums		This became effective midway through FY 2005. FY 2006 revenues came in at about \$82 million, and FY 2007 revenues are expected to be comparable to 2006. Enacted in 2004 Insurance Article Sections 6-102 and 19-104.1.
All Other	\$9,435.7	\$0.0	0%	General Fund		
<b>Total State Tax Collections</b>	<b>\$12,462.5</b>	<b>\$2,285.4</b>	<b>18.1%</b>			



State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Massachusetts</b>						
<b>Income</b>						
Corporate	\$1,062.7	\$425.08	40%	Local aid fund	Massachusetts General Laws, Chapter 63, and Chapter 58, § 18C	
Individual	\$9,690.30	\$3,876.1	40%	Local aid fund	Massachusetts General Laws, Chapter 62, and Chapter 58, § 18C	
<b>Sales, Use and Excise</b>						
Cigarette	\$423.6	\$72.7	17.2%	Children's and seniors' health care assistance	Massachusetts General Laws, Chapter 64C	
Deeds, Instruments and Writings	\$220.30	\$9.9	4.5%	Counties for the operation of correctional facilities	Massachusetts General Laws, Chapter 64D	
Motor Fuels	\$685.5	\$586.5	86.5%	Highway fund	Massachusetts General Laws, Chapters 64A, 64E, and 64F	
		\$0.9	0.1%	Inland fisheries and game	Massachusetts General Laws, Chapters 64A, 64E, and 64F	
Room Occupancy	\$97.8	\$34.2	35%	Tourism promotions and Convention Center Authority	Massachusetts General Laws, Chapter 64G	
Sales and Use	\$3,886.4	\$1,554.6	40%	Local aid fund	Massachusetts General Laws, Chapters 64H and 64I, and Chapter 58, § 18C	
		\$395.7	10.2%	School Modernization and Reconstruction Trust (SMRT) Fund	Massachusetts General Laws, Chapters 64H and 64I	
		\$704.8	18.1%	Massachusetts Bay Transportation Authority (MBTA) Fund	Massachusetts General Laws, Chapter 161A	
<b>Other</b>						
All Other	\$1,021.3	\$0.0	0%	General Fund	Massachusetts General Laws, Chapters 64H and 64I, and Chapter 58, § 18C	
<b>Total State Tax Collections</b>	<b>\$17,087.9</b>	<b>\$7,660.5</b>	<b>44.8%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Michigan</b>						
<b>Business Privilege</b>						
Airport Parking Excise	\$17.8	\$17.8	100%	Airport Parking Fund	Michigan Compiled Laws 207.371 to 207.383	
Airport Parking Excise	\$12.7	\$12.7	100%	Localities where regional airport facilities are located	Michigan Compiled Laws 207.371 to 207.383	
Casino Gaming	\$145.8	\$97.6	66.9%	School Aid Fund for K-12 public education	Michigan Compiled Laws 432.201-216	
Commercial Mobile Radio Service (CMRS)	\$29.2	\$29.2	100%	CMRS Emergency Telephone Fund	Michigan Compiled Laws 484.1408	
Horse Race Wagering	\$10.9	\$10.9	100%	Agriculture Equine Industry Development Fund for racing programs and compulsive gaming prevention	Michigan Compiled Laws 431.301 to 431.336	
<b>Income</b>						
Personal Income	\$6,108.2	\$1,985.6	32.5%	School Aid Fund for K-12 public education	Michigan Compiled Laws 206.1	The actual earmarking is equal to 25.95% of gross income tax collections (collections before refunds).
<b>Property</b>						
Real Estate Transfer	\$313.5	\$313.5	100%	School Aid Fund for K-12 public education	Michigan Compiled Laws 207.521	
State Education	\$1,914.6	\$1,914.6	100%	School Aid Fund for K-12 public education	Michigan Compiled Laws 211.901	
<b>Sales and Use</b>						
Convention Hotel Accommodation	\$17.3	\$17.3	100%	Convention Facility Development Fund for debt service for Cobo Hall expansion and distribution to local governments	Michigan Compiled Laws 207.621	
Liquor	\$33.2	\$33.2	100%	Convention Facility Development Fund for debt service for Cobo Hall expansion and distribution to local governments	Michigan Compiled Laws 436.2201 to 436.2207	
Liquor	\$12.2	\$12.2	100%	Liquor Purchase Revolving Fund for distribution to local governments	Michigan Compiled Laws 436.2201 to 436.2207	
Liquor	\$33.1	\$33.1	100%	School Aid Fund for K-12 public education	Michigan Compiled Laws 436.2201 to 436.2207	
Sales	\$6,599.1	\$4,805.7	73.3%	School Aid Fund for K-12 public education	Michigan Compiled Laws 205.51	
		\$9.0	0.1%	State health initiative program	Michigan Compiled Laws 205.51	
		\$1,112.0	16.9%	Revenue sharing with local units of government	Michigan Compiled Laws 205.51	The constitution earmarks 15% of sales tax collections generated from 4 percentage points of the total 6 percent sales tax rate, plus statute earmarks another 21.3% of these sales tax collections for revenue sharing payments to local governments. In FY 2005, the statutory earmarking was reduced by \$506.3 million.

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Michigan, continued</b>						
Sales, <i>continued</i>		\$56.9	0.9%	Comprehensive Transportation Fund for public transportation programs	Michigan Compiled Laws 205.51.	The earmarking is equal to 27.9% of 25% of the sales tax collected from 4 percent of the 6 percent total sales tax rate, but only for the amount collected from specific transportation-related businesses. In FY 2005, this earmarking was reduced by \$20.6 million.
Tobacco Products	\$1,179.9	\$512.9	43.5%	Medicaid Benefits Trust Fund	Michigan Compiled Laws 205.421	
		\$6.4	0.5%	Wayne County	Michigan Compiled Laws 205.421	
		\$472.7	40%	School Aid Fund for K-12 public education	Michigan Compiled Laws 205.421.	
		\$28.1	2.4%	Health and Safety Fund	Michigan Compiled Laws 205.421	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 operation.
		\$43.4	3.7%	Healthy Michigan Fund	Michigan Compiled Laws 205.421	Healthy Michigan Fund's 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.
Use	\$1,402.3	\$467.5	33.3%	School Aid Fund for K-12 public education	Michigan Compiled Laws 205.91	
<b>Transportation</b>						
Aviation Fuel	\$6.7	\$6.7	100%	Aeronautics Fund for aeronautics programs	Michigan Compiled Laws 259.203	
Marine Vessel Fuel	\$0.4	\$0.4	100%	Recreation Improvement Fund	Michigan Compiled Laws 324.78105	
Motor Fuels	\$1,070.0	\$1,070.0	100%	Michigan Transportation Fund for state highways, bridges, roads and streets; county road commissions; cities: and villages	Michigan Compiled Laws 207.101, 207.121, 207.151, and 207.211	Includes the following motor fuel taxes: gasoline, diesel, motor carrier fuel, and liquefied petroleum gasoline.
Motor Vehicle Registration	\$866.3	\$866.3	100%	Michigan Transportation Fund for state highways, bridges, roads and streets; county road commissions; cities: and villages	Michigan Compiled Laws 207.101, 207.121, 207.151, and 207.211	
<b>Other</b>						
All Other	\$ 2,469.3	\$0.0	0%	General Fund	Michigan Compiled Laws 207.101, 207.121, 207.151, and 207.211	
<b>Total State Tax Collections</b>	<b>\$22,242.5</b>	<b>\$13,929.0</b>	<b>62.6%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Minnesota</b>						
<b>Gambling</b>						
Pari-Mutuel	\$1.5	\$1.2	80%	Equine research, promotion of racing industry, horse breeding activities, and racetrack development	Minnesota Statutes, § 240.15	
<b>Gross Earnings</b>						
Health Care Provider and Pharmacy	\$155.5	\$155.5	100%	Health care cost containment, reform, and affordable coverage programs	Minnesota Statutes, § 295.52, Subdivision 1b and 2	
Hospital and Surgical Center	\$122.0	\$122.0	100%	Health care cost containment, reform, and affordable coverage programs	Minnesota Statutes, § 295.52, Subdivision 1 and 1a	
Insurance Premiums	\$249.9	\$78.1	31%	Aid to local fire and police departments	Minnesota Statutes 297I.05 subdivision 9, Minnesota Statutes 69.021, subdivision 5	
		\$60.6	24%	Health care cost containment, reform, and affordable coverage programs	Minnesota Statutes 295.58	
Wholesale Drug Distributor	\$71.8	\$71.8	100%	Health care cost containment, reform, and affordable coverage programs	Minnesota Statutes, § 295.52, subdivision 3	
<b>In Lieu of Property Taxes</b>						
Aircraft Registration	\$7.5	\$7.5	100%	Aviation programs on safety, planning, and regulation, and assistance to municipal airports	Minnesota Statutes, § 360.531	
Air Flight Property	\$7.7	\$7.7	100%	Aviation programs on safety, planning, and regulation, and assistance to municipal airports	Minnesota Statutes, § 270.072	
Motor Vehicle Registration	\$496.3	\$496.3	100%	Transportation-related programs	Minnesota Statutes, Chapter 168	
<b>Sales and Excise</b>						
Cigarette	\$161.5	\$21.8	13.5%	Academic Health Center, University of Minnesota	Minnesota Statutes, § 297F.10, subdivision change in 2003 laws	
		\$8.4	5.2%	Medical education and research grants	Minnesota Statutes, § 297F.10, subdivision change in 2003 laws	
Deed Transfer	\$124.2	\$3.7	3%	Counties	Minnesota Statutes, § 287.21	
Mortgage Registry	\$162.9	\$4.9	3%	Counties	Minnesota Statutes, § 287.05	
Motor Fuels Excise	\$647.3	\$629.1	97.2%	Transportation-related programs	Minnesota Statutes, §§ 296.02 and 296.025	
		\$10.3	1.6%	Boat and forest road usage	Minnesota Statutes, §§ 296.02 and 296.025	
		\$7.8	1.2%	Off-road vehicle usage, snowmobile and ATV	Minnesota Statutes, §§ 296.02 and 296.025	
<b>Severance and Tonnage</b>						
Mining Occupation	\$5.0	\$2.0	40%	Elementary and secondary schools	Minnesota Statutes, § 298.01	
		\$0.5	10%	University of Minnesota	Minnesota Statutes, § 298.01	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Minnesota, continued</b>						
Mining Occupation, <i>continued</i>		\$0.6	0%	Iron Range Resources and Rehabilitation Board	Minnesota Statutes, § 298.01	For environmental development or economic development loans or grants in Carlton and Koochiching counties.
<b>Other</b>						
All Other	\$ 13,604.9	\$0.0	0%	General Fund	Minnesota Statutes	
<b>Total State Tax Collections</b>	\$15,818.0	\$1,689.8	10.7%			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Mississippi</b>						
<b>Ad Valorem</b>						
Nuclear Plant in Lieu	\$20.0	\$11.4	57.9%	Counties where electric power is rendered	§ 27-35-309, Mississippi Code	
		\$7.4	37%	Cities where electric power is rendered	§ 27-35-309, Mississippi Code	
Rail Car in Lieu	\$3.3	\$3.3	100%	Counties	§ 27-35-515, Mississippi Code	
<b>Privilege</b>						
Insurance Premium	\$153.4	\$7.1	4.6%	Municipal fire protection	§ 27-15-103 to 27-15-131, Mississippi Code	
		\$0.2	0.1%	City of Jackson	§ 27-15-103 to 27-15-131, Mississippi Code	
		\$3.4	2.2%	State Fire Academy	§ 27-15-103 to 27-15-131, Mississippi Code	
		\$7.1	4.6%	County volunteer fire departments	§ 27-15-103 to 27-15-131, Mississippi Code	
Motor Vehicle Privilege	\$103.7	\$45.7	44.1%	Highway programs	§§ 27-19-1 to 27-19-171 and 27-19-301 to 27-19-337, Mississippi Code	
		\$0.3	0.3%	Mississippi Firefighters' Memorial Burn Center	§§ 27-19-1 to 27-19-171 and 27-19-301 to 27-19-337, Mississippi Code	
		\$1.3	1.3%	State universities	§§ 27-19-1 to 27-19-171 and 27-19-301 to 27-19-337, Mississippi Code	
		\$14.5	14%	Four-lane highway program	§§ 27-19-1 to 27-19-171 and 27-19-301 to 27-19-337, Mississippi Code	
		\$24.1	23.2%	Counties	§§ 27-19-1 to 27-19-171 and 27-19-301 to 27-19-337, Mississippi Code	
<b>Sales, Use and Excise</b>						
Alcoholic Beverages	\$57.4	\$4.7	8.2%	Mental health services, including alcoholism treatment and rehabilitation	§ 27-71-1 to 27-71-31, Mississippi Code	
		\$0.3	0.5%	Counties	§ 27-71-1 to 27-71-31, Mississippi Code	
		\$1.9	3.3%	Municipalities	§ 27-71-1 to 27-71-31, Mississippi Code	
Motor Vehicle Rental Sales	\$4.5	\$4.5	100%	Counties, municipalities and school districts where rented	§ 27-65-231, Mississippi Code	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Mississippi, continued</b>						
Petroleum	\$435.0	\$254.8	58.6%	Highway programs	§§ 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	
		\$53.4	12.3%	Counties for roads and bridges	§§ 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	
		\$42.8	9.8%	Counties	§§ 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	
		\$14.6	3.4%	International Fuel Tax Agreement	§§ 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	
		\$6.3	1.5%	Seawall-coast counties	§§ 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	
		\$5.7	1.3%	Wildlife conservation	§§ 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	
		\$3.2	0.7%	Road protection, coast counties	§§ 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	
		\$1.5	0.3%	Municipal aid	§§ 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	
		\$1.7	0.4%	Aeronautics Commission	§§ 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	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
		\$0.4	0.1%	Fire Marshal's Office	§§ 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	
		\$0.2	0%	Railroad revitalization program	§§ 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	



State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Mississippi, continued</b>						
Petroleum, <i>continued</i>		\$3.0	0.7%	Marine resources	§§ 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	
		\$0.1	0%	Propane education program	§§ 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	
		\$9.9	2.3%	Groundwater protection	§§ 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	
Sales	\$2,377.1	\$341.0	14.3%	Municipalities	§ 27-65-1 to 27-65-111, Mississippi Code	Distributions to counties and school districts reflect payments to compensate these entities for reductions in property tax revenues from special tax credits.
		\$0.2	0%	Mississippi Fair Commission	§ 27-65-1 to 27-65-111, Mississippi Code	
		\$3.0	0.1%	Counties for roads and bridges	§ 27-65-1 to 27-65-111, Mississippi Code	
		\$4.3	0.1%	Four-lane highway program	§ 27-65-1 to 27-65-111, Mississippi Code	
		\$20.0	0.8%	Public school building capital improvements or retirement of bonds	§ 27-65-1 to 27-65-111, Mississippi Code	
		\$42.0	1.8%	School districts	§ 27-65-1 to 27-65-111, Mississippi Code	
		\$152.6	6.4%	Counties	§ 27-65-1 to 27-65-111, Mississippi Code	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Mississippi, continued</b>						
Sales, <i>continued</i>		\$217.4	9.5%	Public schools and universities	§ 27-65-1 to 27-65-111, Mississippi Code	
Use	\$206.7	\$27.2	13.2%	Counties	§ 27-67-1 to 27-67-33, Mississippi Code	
		\$4.0	1.9%	School districts	§ 27-67-1 to 27-67-33, Mississippi Code	
		\$18.2	8.8%	Public schools and universities	§ 27-67-1 to 27-67-33, Mississippi Code	
<b>Severance</b>						
Gas Severance	\$30.5	\$10.1	33.1%	Counties where severed	§ 27-25-701 to 27-25-723, Mississippi Code	
Oil Severance	\$31.9	\$7.2	22.6%	Counties where severed	§ 27-25-501 to 27-25-525, Mississippi Code	
Timber Severance	\$3.6	\$2.9	80.6%	Forest resources development	§ 27-25-1 to 27-25-27, Mississippi Code	
		\$0.7	19.4%	Counties where severed	§ 27-25-1 to 27-25-27, Mississippi Code	
<b>Other</b>						
Public Utilities Regulatory	\$7.5	\$7.5	100%	Regulatory operations	§ 77-3-87 to 77-3-95, Mississippi Code	Includes \$16,789 of municipal gas utility tax collections for the expense of regulation (§ 77-11-201, Mississippi Code).
Railroad Regulatory	\$0.2	\$0.2	100%	Regulatory operations	§ 77-9-493, Mississippi Code	
All Other	\$1,661.4	\$0.0	0%	General Fund	§ 77-9-493, Mississippi Code	
<b>Total State Tax Collections</b>	<b>\$5,096.2</b>	<b>\$1,393.1</b>	<b>27.3%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Missouri</b>						
<b>Income</b>						
Financial Institutions	\$9.4	\$9.2	98%	Local governments	§§ 148.010 to 148.230; 148.540 and 148.541; and 148.610 to 148.710, Revised Statutes of Missouri	
Individual Income	\$5,340.3	\$10.6	0.2%	Missouri Community College job training program	Chapter 143 and § 178.896, Revised Statutes of Missouri	
<b>Motor Fuel</b>						
Aviation Fuel	\$0.4	\$0.4	100%	Aviation maintenance, safety and airport planning projects	§§ 155.080 and 155.090, Revised Statutes of Missouri	
Motor and Special Fuel	\$749.2	\$550.7	73.5%	State highway system	§§ 142.010 to 142.350, and 142.362 to 142.621, Revised Statutes of Missouri	
		\$198.5	26.5%	Aid to local governments	§§ 142.010 to 142.350, and 142.362 to 142.621, Revised Statutes of Missouri	
<b>Sales, Use and Excise</b>						
Aviation	\$5.9	\$5.9	100%	Aviation Fund	§ 144.805, Revised Statutes of Missouri	
Cigarette and Tobacco Products	\$114.0	\$84.0	71.7%	Public schools	Chapter 149, Revised Statutes of Missouri	
		\$33.1	28.3%	Health initiatives, including substance abuse treatment and rehabilitation	Revised Statutes of Missouri	
Sales and Use	\$3,074.0	\$755.2	24.6%	School districts	Chapter 144, Revised Statutes of Missouri	
		\$38.6	1.2%	Soil and water conservation	Chapter 144, Revised Statutes of Missouri	
		\$38.6	1.2%	State parks	Chapter 144, Revised Statutes of Missouri	
		\$96.5	3.1%	Conservation of bird, fish, game, forestry and wildlife resources	Chapter 144, Revised Statutes of Missouri	
		\$251.0	8.2%	State highways, other transportation programs, and aid to local governments	Chapter 144, Revised Statutes of Missouri	
<b>Other</b>						
Charitable Bingo	\$4.6	\$2.7	100%	Public schools	§ 313.055, Revised Statutes of Missouri	
Gaming Gross Receipts	\$300.5	\$270.5	90%	Public schools	§ 313.822, Revised Statutes of Missouri	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Missouri, <i>continued</i></b>						
Insurance	\$198.2	\$99.6	50.3%	School districts	§§ 148.310 to 148.461, and 384.051, Revised Statutes of Missouri	
Property	\$23.2	\$23.2	100%	Pensions for blind individuals	§ 209.130, Revised Statutes of Missouri	
All Other	\$39.7	\$0.0	0%	General Fund	Revised Statutes of Missouri	
<b>Total State Tax Collections</b>	<b>\$9,862.8</b>	<b>\$2,498.3</b>	<b>25.3%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Montana</b>						
<b>Fuels</b>						
Aviation	\$1.4	\$1.1	80.4%	Aeronautic purposes and airport development	15-70-204	
		\$0.3	19.6%	Underground storage tank cleanup	15-70-204	
Diesel	\$69.0	\$66.3	96.2%	State highways and related transportation programs	15-70-321	
		\$2.6	3.8%	Underground storage tank cleanup	15-70-321	
Gasoline	\$120.5	\$98.0	81.4%	State highways and related transportation programs	15-70-204	
		\$3.7	3.1%	Underground storage tank cleanup	15-70-204	
		\$16.8	13.9%	Counties, cities and towns for local roads and streets	15-70-101	
		\$1.9	1.6%	Non-highway vehicle uses: OHV, motorboat, snowmobile, noxious weed trust fund	60-3-201	
<b>Income</b>						
Individual Income	\$703.9	\$1.1	0.2%	Debt service for tax computer system	15-1-501	
<b>Natural Resources</b>						
Coal Gross Proceeds	\$1.3	\$1.3	100%	Redistribution to local tax jurisdictions	15-23-706	
Coal Severance	\$40.3	\$3.1	7.8%	Localities affected by coal mining, basic library services, conservation districts	15-35-108	
		\$0.4	0.9%	Debt service on bonds for water development projects	15-35-108	
		\$0.3	0.6%	Trust fund earnings for state capitol art preservation and other cultural and aesthetic projects	15-35-108	
		\$0.5	1.3%	Trust fund earnings for state parks acquisition and management	15-35-108	
		\$4.8	12%	Long-range state building program	15-35-108	
		\$20.2	50%	Trust fund earnings to general fund and grants for local water and infrastructure projects	15-35-108	
Metalliferous Mines License	\$9.9	\$2.4	24%	Local governments experiencing fiscal and economic effects from mining	15-37-117	
		\$0.8	8.5%	Debt service on bonds for mining reclamation projects	15-37-117, 82-4-312	
		\$0.7	7%	Reclamation and development grants and loans	15-37-117, 85-1-601	
		\$0.2	2.5%	Hard Rock Mining Board administration costs and to counties with mines	15-37-117, 90-6-304	
Oil and Gas Production	\$139.6	\$64.4	46.1%	Local governments	15-36-332	
		\$4.6	3.3%	Board of Oil and Gas operations	82-11-131	
		\$4.1	3%	Natural resource indemnity programs	15-36-331	
		\$1.9	1.3%	State universities	15-36-331	
		\$0.9	0.6%	Compensate landowners and water right holders for damages	76-15-904	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Montana, continued</b>						
Resource Indemnity and Groundwater	\$1.4	\$0.09	6.5%	Natural resource workers' tuition scholarships	39-10-106	
		\$0.5	37.3%	Reclamation and development grants and loans	85-1-601	
		\$0.11	7.9%	Groundwater assessment activities	85-2-905	
		\$0.4	30.7%	Reimburse remedial action costs	75-10-743	
		\$0.25	17.6%	Trust fund to indemnify environmental damage caused by mineral development	15-38-102	
<b>Sales and Related</b>						
Beer	\$3.9	\$0.9	23.3%	Treatment, rehabilitation and prevention of alcoholism	16-1-406, 53-24-108	
		\$0.1	1.5%	Reimburse tribal governments	16-1-406, 18-11-112	
Cigarettes	\$54.6	\$1.8	3.3%	Long-range state building program	16-11-119, 17-7-205	
		\$12.5	22.9%	Health and Medicaid initiatives	16-11-119, 53-6-1201	
		\$4.5	8.2%	Maintenance of state veterans nursing homes	16-11-119, 16-11-119	
		\$0.8	1.5%	Reimburse tribal governments	16-11-111, 18-11-112	
Liquor	\$15.6	\$3.9	25.2%	Treatment, rehabilitation and prevention of alcoholism	16-1-404&405, 53-24-108	
		\$0.2	1.4%	Reimburse tribal governments	16-1-404&405, 18-11-112	
Lodging	\$24.3	\$0.1	0.6%	Tax administration	15-65-121	
		\$0.4	1.6%	Montana heritage preservation and development	15-65-121	
		\$0.3	1.4%	Tourism research	15-65-121	
		\$9.2	37.9%	State tourism promotion	15-65-121	
		\$0.1	0.6%	Historical sites and signs	15-65-121	
		\$3.1	12.6%	Tourism promotion for regional tourism nonprofit corporations	15-65-121	
		\$0.9	3.7%	State parks	15-65-121	
		\$0.2	0.7%	Reimburse state funds that paid the tax	15-65-121	
Tobacco	\$6.6	\$2.3	35.7%	Health and Medicaid initiatives	16-11-119, 53-6-1201	
		\$0.1	1.3%	Reimburse tribal governments	16-11-111, 18-11-112	
Wine	\$2.2	\$0.7	31%	Treatment, rehabilitation and prevention of alcoholism	16-1-411, 53-24-108	
		\$0.0	1.3%	Reimburse tribal governments	16-1-411, 18-11-112	
<b>Other</b>						
Consumer Council	\$1.8	\$1.8	100%	Consumer Council costs	69-1-224	
Fire Protection	\$2.5	\$2.5	100%	Pre-wildfire suppression costs	76-13-201	
Gambling	\$52.6	\$0.04	0.1%	To city or county where located	23-5-409	
Livestock	\$3.2	\$3.2	100%	Livestock operations—brand inspection, disease control, game farm regulation	15-24-921	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Montana, <i>continued</i></b>						
Property	\$180.6	\$11.8	6.5%	State university system	15-10-107	
		\$3.3	1.8%	Refund of protested centrally assessed taxes	15-1-402	
Public Service Commission	\$3.2	\$3.2	100%	Public Service Commission costs	69-1-223	
Vehicle	\$3.9	\$3.9	100%	State parks and fishing access sites	15-1-122	
Wheat and Barley Assessment	\$2.0	\$2.0	100%	Agricultural marketing and transportation	80-11-206	
All Other	\$194.0	\$0.0	0%	General Fund		
<b>Total State Tax Collections</b>	<b>\$1,638.3</b>	<b>\$379.5</b>	<b>23.2%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Nebraska</b>						
<b>Fuels</b>						
Aircraft Fuels	\$1.6	\$1.6	100%	Aeronautics Department operations and aid to local governments	Nebraska Revised Statutes, § 3-148	
Motor Fuels	\$303.8	\$220.0	72.4%	State highways and debt service on highway bonds	Nebraska Revised Statutes §§ 39-2215, 66-489, 66-4,140, and 66-4,145	
		\$41.9	13.8%	Counties for roads	Nebraska Revised Statutes, §§ 39-2215, 66-489, 66-4,140, and 66-4,145	
		\$41.9	13.8%	Cities for roads	Nebraska Revised Statutes, §§ 39-2215, 66-489, 66-4,140, and 66-4,145	
<b>Sales, Use and Excise</b>						
Cigarette	\$66.4	\$1.3	2%	Operation and development of state parks	Nebraska Revised Statutes, 77-2602	
		\$9.2	13.9%	State building renewal and repair	Nebraska Revised Statutes 77-2602	
		\$2.1	3.2%	Information technology infrastructure	Nebraska Revised Statutes 77-2602	
		\$1.0	1.5%	City of Lincoln		
		\$7.7	11.6%	State Cash Reserve Fund	Nebraska Revised Statutes 77-2602	Expires after FY 2005.
		\$1.5	2.3%	City of Omaha	Nebraska Revised Statutes, § 77-2602	
		\$0.5	0.8%	Municipal infrastructure redevelopment	Nebraska Revised Statutes, § 77-2602	
		\$3.9	5.9%	Cancer and smoking disease research and cancer registry support	Nebraska Revised Statutes, §§ 39-2215, 66-489, 66-4,140, and 66-4,145	
Sales and Use	\$1,374.0	\$143.0	10.4%	State, city and county roads and streets	Nebraska Revised Statutes, § 39-2215	Earmark represents that portion of state sales tax related to motor vehicle sales.
Tobacco Products	\$5.2	\$5.2	100%	Tobacco products administration	Nebraska Revised Statutes, § 77-4025	
Train Mile Excise	\$3.7	\$3.7	100%	Grade separation facilities	Nebraska Revised Statutes, § 74-1321	
Corn and Grain Sorghum Excise	\$9.0	\$9.0	100%	Ethanol production incentive program	Nebraska Revised Statutes, § 66-1345.02	
Potato Shipper Excise	\$0.6	\$0.6	100%	Potato industry promotion and development	Nebraska Revised Statutes, § 2-1808	



State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Nebraska, continued</b>						
<b>Other</b>						
Charitable Gaming	\$5.3	\$2.1	40%	Charitable Gaming Division for administration and enforcement	Nebraska Revised Statutes, § 9-1,101	
Conservation	\$0.5	\$0.5	100%	Oil and gas conservation activities	Nebraska Revised Statutes, § 57-919	
Documentary Stamp	\$10.2	\$2.3	22%	Counties where collected	Nebraska Revised Statutes, § 76-903	
		\$1.1	11%	Homeless shelter assistance programs	Nebraska Revised Statutes, § 76-903	
Insurance Premium	\$55.7	\$16.0	28.7%	School districts	Nebraska Revised Statutes, §§ 77-912 and 77-913	FY 2005 amounts are derived from CY 2003 collections
		\$7.0	12.6%	Mutual Finance Assistance Fund for rural or suburban fire protection districts	Nebraska Revised Statutes, §§ 77-912 and 77-913	
		\$2.6	4.7%	Counties	Nebraska Revised Statutes, §§ 77-912 and 77-913	
		\$8.0	14.3%	Municipalities	Nebraska Revised Statutes, §§ 77-912 and 77-913	
Livestock Auction Occupation	\$1.0	\$0.5	50%	Livestock auction market administration	Nebraska Revised Statutes, §§ 77-912 and 77-913	
Lodging	\$2.8	\$2.8	100%	Travel and tourism promotion	Nebraska Revised Statutes, § 81-1253	
Racing	\$0.4	\$0.3	90.3%	State Racing Commission operations	Nebraska Revised Statutes, §§ 2-1208, 2-1209, and 2-1242	
Severance	\$2.5	\$2.5	100%	Support and maintenance of public schools and administration of tax	Nebraska Revised Statutes, § 57-705	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 Public Service Commission for administration of the Municipal Natural Gas Regulation Revolving Fund; the remainder is deposited in the permanent school fund for support and maintenance of the public schools.
All Other Tax	\$ 1,862.8	\$0.0	0%	General and Other	Nebraska Revised Statutes	
<b>Total State Tax Collections</b>	<b>\$3,705.5</b>	<b>\$539.7</b>	<b>14.6%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Nevada</b>						
<b>Excise</b>						
Cigarette	\$137.2	\$15.8	11.5%	Cities and counties	Chapter 370, Nevada Revised Statutes	
Controlled Substances	\$0.0	\$0.0	50%	Grants to local law enforcement	Chapter 372A, Nevada Revised Statutes	Total collections are less than \$100,000.
		\$0.0	50%	Washoe County District Attorney	Chapter 372A, Nevada Revised Statutes	Total collections are less than \$100,000.
Estate	\$21.8	\$10.3	47.1%	University of Nevada System endowment	Chapter 375A, Nevada Revised Statutes	
		\$1.2	5.8%	Administration and reserve for refunds	Chapter 375A, Nevada Revised Statutes	
		\$10.3	4%	K-12 education	Chapter 375A, Nevada Revised Statutes	
Liquor	\$39.1	\$2.8	7.2%	Cities and counties	Chapter 369, Nevada Revised Statutes	
		\$0.8	2.2%	Alcohol and drug abuse programs	Chapter 369, Nevada Revised Statutes	
<b>Fuels</b>						
Aviation Fuel	\$0.1	\$0.0	37.5%	Airport construction and maintenance	Chapter 365, Nevada Revised Statutes	Optional rate up to \$0.08 imposed by government entities that own or operate an airport or the counties in which an airport is located. Actual collections were \$32,145.
		\$0.1	62.5%	Civil Air Patrol	Chapter 365, Nevada Revised Statutes	Mandatory \$0.02 rate for Civil Air Patrol. Actual collections were \$54,376.
Gasoline and Gasohol	\$255.5	\$193.8	75.9%	State highway programs	Chapter 365, Nevada Revised Statutes	
		\$3.0	1.1%	Boating and other outdoor recreational facilities	Chapter 365, Nevada Revised Statutes	
		\$58.7	23%	County and city roads and streets	Chapter 365, Nevada Revised Statutes	
<b>Sales and Use</b>						
Basic City and County Relief	\$221.0	\$219.3	99.3%	Counties and cities	Chapter 377, Nevada Revised Statutes	
Local School Support	\$994.1	\$986.7	99.3%	County school districts and charter schools	Chapter 374, Nevada Revised Statutes	
Supplemental City and County Relief	\$773.2	\$767.4	99.3%	Counties and cities	Chapters 377 and 354, Nevada Revised Statutes	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Nevada, continued</b>						
Real Property Transfer Tax	\$63.1	\$63.1	100%	Counties	Chapter 375, Nevada Revised Statutes	State-mandated rate of \$0.55 per \$500 of value distributed to counties.
Real Property Transfer Tax	\$11.6	\$11.6	100%	Low-Income Housing Trust Fund	Chapter 375, Nevada Revised Statutes	State-mandated rate of \$0.10 per \$500 of value to benefit Low-Income Housing Trust Fund.
Real Property Transfer Tax	\$54.1	\$54.1	100%	Clark County School District Capital Construction Fund	Chapter 375, Nevada Revised Statutes	State-mandated rate of \$0.60 per \$500 of value to benefit CCSD Capital Construction.
<b>Other</b>						
Annual Slot	\$52.2	\$36.8	70.5%	School districts	Chapter 463.385, Nevada Revised Statutes	
		\$15.4	29.5%	Capital construction and debt retirement for higher education	Chapter 463.385, Nevada Revised Statutes	
Lodging	\$40.3	\$25.2	62.5%	Local promotion of tourism	Chapter 244.3354, Nevada Revised Statutes	
		\$15.1	37.5%	State promotion of tourism	Chapter 244.3354, Nevada Revised Statutes	
Net Proceeds of Minerals	\$39.7	\$21.9	55.2%	Local governments	Nevada Constitution, Article 10, Sections 1 and 5, Chapter 362, Nevada Revised Statutes	
		\$1.4	3.5%	State debt service	Chapter 362, Nevada Revised Statutes	
Tire	\$1.7	\$1.7	100%	Solid waste management	Chapter 444A, Nevada Revised Statutes	Solid waste management funds are distributed as follows: 0.5%, Department of Taxation; 44.5%, State Department of Conservation and Natural Resources; 30%, Clark County District Board of Health; and 25%, Washoe County District Board of Health.
All Other	\$1,605.6	\$0.0	0%	General Fund	Nevada Revised Statutes	
<b>Total State Tax Collections</b>	<b>\$4,310.3</b>	<b>\$2,516.5</b>	<b>58.4%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>New Hampshire</b>						
<b>Motor Fuels</b>						
Gasoline	\$132.0	\$132.0	100%	Construction and maintenance of public highways, traffic safety, and debt retirement of highway bonds	New Hampshire Constitution, Article 6-a	
<b>Education Trust Fund</b>						
Statewide Property Tax	\$371.3	\$371.3	100.0%	Cities and Towns School Funding	New Hampshire Revised Statutes 198:39	
Utility Property Tax	\$20.1	\$20.1	100.0%	Cities and Towns School Funding	New Hampshire Revised Statutes 198:40	
Business Profits Tax	\$50.7	\$50.7	100.0%	Cities and Towns School Funding	New Hampshire Revised Statutes 198:41	
Business Enterprise Tax	\$130.6	\$130.6	100.0%	Cities and Towns School Funding	New Hampshire Revised Statutes 198:42	
Real Estate Transfer Tax	\$52.0	\$2.0	100.0%	Cities and Towns School Funding	New Hampshire Revised Statutes 198:44	
Tobacco Tax	\$28.2	\$28.2	100.0%	Cities and Towns School Funding	New Hampshire Revised Statutes 198:45	
<b>Other</b>						
Meals and Rooms	\$186.5	\$42.7	22.9%	Towns and cities	New Hampshire Revised Statutes 78-A	
All Other	\$971.4	\$0.0	0%	General Fund	New Hampshire Revised Statutes	
<b>Total State Tax Collections</b>	<b>\$1,942.8</b>	<b>\$777.6</b>	<b>40.0%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>New Jersey</b>						
No response						

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>New Mexico</b>						
<b>Income</b>						
Personal Income	\$1,346.9	\$7.6	0.6%	Retired public employee group health insurance	Chapter 7, Article 2, New Mexico Statutes	
<b>Motor Transportation</b>						
Special Fuels	\$96.6	\$87.4	90.5%	State highways and roads	Chapter 7, Articles 16A and 16B, New Mexico Statutes	
		\$9.2	9.5%	Local roads	Chapter 7, Articles 16A and 16B, New Mexico Statutes	
Trip (Mileage)	\$4.0	\$4.0	100%	State highways and roads	Chapter 7, Article 15, New Mexico Statutes	
Use (Weight Distance)	\$73.8	\$73.8	100%	State highways and roads	Chapter 7, Article 15A, New Mexico Statutes	
<b>Sales and Excise</b>						
Cigarette	\$57.8	\$1.6	2.7%	Counties and municipalities	Chapter 7, Article 12, New Mexico Statutes	
		\$0.8	1.4%	Local recreational facilities	Chapter 7, Article 12, New Mexico Statutes	
		\$0.8	1.4%	University of New Mexico Cancer Center	Chapter 7, Article 12, New Mexico Statutes	
		\$22.3	38.6%	New Mexico Finance Authority	Chapter 7, Article 12, New Mexico Statutes	
Compensating	\$55.2	\$5.5	10%	Assistance to small cities	Chapter 7, Article 9, New Mexico Statutes	
		\$5.5	10%	Assistance to small counties	Chapter 7, Article 9, New Mexico Statutes	
Gasoline	\$149.4	\$109.5	76.3%	State highways and roads	Chapter 7, Article 13, New Mexico Statutes	
		\$0.2	0.13%	Boating facilities and programs	Chapter 7, Article 13, New Mexico Statutes	
		\$0.4	0.26%	Aviation board	Chapter 7, Article 13, New Mexico Statutes	
		\$15.2	10.4%	Counties and municipalities	Chapter 7, Article 13, New Mexico Statutes	
		\$19.4	12.9%	Local roads	Chapter 7, Article 13, New Mexico Statutes	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>New Mexico, <i>continued</i></b>						
Governmental Gross Receipts	\$24.6	\$19.0	77%	Public projects	Chapter 7, Article 9, New Mexico Statutes	
		\$2.5	10%	Youth Conservation Corps program	Chapter 7, Article 9, New Mexico Statutes	
		\$3.5	13%	State park and recreation area capital improvements	Chapter 7, Article 9, New Mexico Statutes	
Gross Receipts	\$2,069.0	\$556.5	26.8%	Counties and municipalities	Chapter 7, Article 9, New Mexico Statutes	
		\$1.0	0.04%	Aviation Board	Chapter 7, Article 9, New Mexico Statutes	
		\$22.8	1.1%	County-supported Medicaid program	Chapter 7, Article 9, New Mexico Statutes	
		\$0.5	0.25%	State Building Fund	Chapter 7, Article 1	
Insurance Premium	\$95.5	\$43.5	45.5%	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	
		\$4.7	4.9%	Local law enforcement programs and operations	Chapter 59A, Articles 6 and 14, New Mexico Statutes	
Liquor Excise Tax	\$40.3	\$13.9	34.6%	Local DWI programs	Chapter 7, Article 1	
Leased Vehicle Gross Receipts	\$6.5	\$4.9	75%	State highways and roads	Chapter 7, Article 14A, New Mexico Statutes	
		\$1.6	25%	Local roads	Chapter 7, Article 14A, New Mexico Statutes	
<b>Severance</b>						
Copper Production Ad Val Orem	\$1.8	\$1.7	93.7%	County treasurers	Chapter 7, Article 39, New Mexico Statutes	
		\$0.1	6.3%	Retirement of general obligation bonds	Chapter 7, Article 39, New Mexico Statutes	
<b>Other</b>						
Boat Excise	\$0.4	\$0.2	50%	State boating facilities and improvement of lakes	Chapter 66, Article 12, New Mexico Statutes	
All Other	\$ 157.1	\$0.0	0%	General Fund	New Mexico Statutes	
<b>Total State Tax Collections</b>	<b>\$4,178.9</b>	<b>\$1,039.6</b>	<b>24.5%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>New York</b>						
<b>Personal Income</b>						
Personal Income	\$28,096.5	\$6,258.7	22.2%	Revenue Bond Tax Fund	Article 6, State Finance Law	Percentage in statute is 25% of collections after STAR subtraction
		\$3,058.9	10.9%	School Tax Relief Fund (STAR)	Article 6, State Finance Law	Variable percentage based on the cost of the STAR program.
<b>Property Transfer</b>						
Real Estate Transfer	\$729.0	\$617.6	85%	Clean water/clean air bond debt service	Article 31 New York Tax Law	
<b>Sales, Excise and User</b>						
Auto Rental Tax	\$39.8	\$39.8	100%	State and local transportation projects	Article 28-A New York Tax Law	
<b>Corporation and Business</b>						
Corporation and Utility	\$827.0	\$80.0	9.7%	Mass transportation programs	Article 9, New York Tax Law	
Petroleum Businesses	\$1,085.0	\$599.0	55%	State and local transportation capital projects	Article 13-A, New York Tax Law	
		\$486.0	45%	Mass transportation programs	Article 13-A, New York Tax Law	
<b>Property Transfer</b>						
Real Estate Transfer	\$729.6	\$112.0	15%	Environmental protection capital projects	Article 31, New York Tax Law	
<b>Sales, Excise, and User</b>						
Highway Use	\$151.4	\$151.4	100%	State and local transportation capital projects	Articles 21 and 21-A, New York Tax Law	Truck Mileage Tax (\$115.06 million), Fuel Use Tax (\$31.79 million) and Highway Use Permits (\$4.5 million).
Motor Fuel	\$530.0	\$420.0	79%	State and local transportation capital projects	Article 12-A, New York Tax Law	
		\$110.0	21%	Emergency highway and bridge projects	Article 12-A, New York Tax Law	
Sales and Compensating Use	\$11,016.0	\$2,493.0	22.6%	Debt service for the Local Government Assistance Corporation	Article 28, New York Tax Law	The 22.6% is calculated net of the Metropolitan Transit Authority tax and net of the temporary (2003-2005) 0.25% statewide tax that was not subject to Local Government Assistance Corporation dedication.
<b>Other</b>						
Foreign Fire Insurance Premium	\$41.5	\$37.4	90%	Local fire departments	Article 91, New York Insurance Law	
All Other	\$4,582.6	\$0.0	0%	General Fund	New York Tax Law	
<b>Total State Tax Collections</b>	<b>\$47,828.4</b>	<b>14,463.8</b>	<b>30.2%</b>			



State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>North Carolina</b>						
<b>Income</b>						
Individual Income	\$8,438.3	\$1.0	0%	North Carolina Public Campaign Financing Fund	North Carolina General Statutes 105-133 to 105-159.1, 105-163.1 to 105-163.44, and 105-275.2	
		\$0.5	0%	North Carolina Political Parties Financing Fund	North Carolina General Statutes 105-133 to 105-159.1, 105-163.1 to 105-163.44, and 105-275.2	
		\$16.6	0.2%	North Carolina Housing Finance Agency for the state low income housing credits	North Carolina General Statutes 105-133 to 105-159.1, 105-163.1 to 105-163.44, and 105-275.2	
Corporation Income	\$1,272.1	\$78.4	6.2%	Public school building capital fund	North Carolina General Statutes 105-130.0 to 105-132.0, 105-163.38 105-163.44, 105-164.44C, 105-275.1, 105-277.001, 105-277.1A, 115C-489.1, and 115C-546.1	
		\$0.1	0%	Local School Construction Financing Study Commission	North Carolina General Statutes 105-130.0 to 105-132.0, 105-163.38 105-163.44, 105-164.44C, 105-275.1, 105-277.001, 105-277.1A, 115C-489.1, and 115C-546.1	
<b>Sales and Use</b>						
Sales and Use	\$6,942.3	\$16.9	0.2%	Wildlife Resources Commission	North Carolina General Statutes 105-164.1 to 105-164.44D	
		\$56.3	0.8%	Municipalities, quarterly telecommunications distribution	North Carolina General Statutes 105-164.1 to 105-164.44D	
		\$29.0	0.4%	Local government hold harmless provision	North Carolina General Statutes 105-164.1 to 105-164.44D	
Alcoholic Beverage	\$137.5	\$29.8	21.7%	Counties and municipalities	North Carolina General Statutes 105-113.68 to 105-113.89	
		\$0.4	0.3%	North Carolina Grape Growers Council to promote the North Carolina grape and wine industry	North Carolina General Statutes 105-113.68 to 105-113.89	
Real Estate Conveyance Excise	\$59.6	\$44.7	75%	Parks and Recreation Trust Fund	North Carolina General Statutes 105-228.28 to 105-228.36	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
		\$14.9	25%	Natural Heritage Trust Fund	North Carolina General Statutes 105-228.28 to 105-228.36	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>North Carolina, <i>continued</i></b>						
<b>Motor Fuel</b>						
Motor Fuel	\$1,280.1	\$1,226.2	95.5%	Highway construction and maintenance, public transportation, and rail projects, other	North Carolina General Statutes 105-449.37 to 105-449.139	
		\$1.6	0.1%	Boating and water safety activities	North Carolina General Statutes 105-449.37 to 105-449.139	
		\$8.5	1%	Air quality program	North Carolina General Statutes 105-449.37 to 105-449.139	
		\$43.8	3.4%	Leaking petroleum underground storage tank cleanup	North Carolina General Statutes 105-449.37 to 105-449.139	
<b>Other</b>						
Scrap Tire Disposal	\$12.2	\$4.1	33.6%	Solid Waste Management Trust Fund and the Scrap Tire Disposal Account	North Carolina General Statutes 105-187.15 to 105-187.19	
		\$8.1	66.4%	Local governments	North Carolina General Statutes 105-187.15 to 105-187.19	
White Goods Disposal	\$4.7	\$3.0	63.8%	Reserves for local governments	North Carolina General Statutes 105-187.21 and 105-187.24	
		\$1.7	36.2%	Solid Waste Management Trust Fund and the White Goods Disposal Account	North Carolina General Statutes 105-187.21 and 105-187.24	
Highway Use	\$580.1	\$295.9	51%	Debt service on highway construction bonds	North Carolina General Statutes 105-187.1 to 105-187.10	
Dry-Cleaning Solvents	\$0.9	\$0.0	0%	Hazard abatement at abandoned dry cleaning facility sites	North Carolina General Statutes 105-187.30 to 105-187.34	
Franchise	\$629.8	\$130.9	20.8%	Municipalities	North Carolina General Statutes 105-114 to 105-129.	
Insurance	\$463.6	\$31.9	6.9%	Department of Insurance's special revenue fund	North Carolina General Statutes 105-228.3 to 105-228.10	
Unauthorized Substance	\$9.1	\$6.7	73.6%	State and local law enforcement agencies	North Carolina General Statutes 105-113.105 to 105-113.113	
All Other	\$10,589.6	\$0.0	0%	General Fund	North Carolina General Statutes	
<b>Total State Tax Collections</b>	<b>\$21,981.6</b>	<b>\$2,051.0</b>	<b>9.3%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>North Dakota</b>						
<b>Motor Fuels</b>						
Motor Vehicle Fuel and Special Fuels	\$124.3	\$113.9	91.6%	Highway construction and maintenance	North Dakota Century Code, chapters 57-43.1, 57-43.2, 57-43.3; §§ 54-27-19, 54-27-19.1; and North Dakota Constitution, Article X, § 11	
		\$0.4	0.3%	Agricultural Research Fund	North Dakota Century Code, chapters 57-43.1, 57-43.2, 57-43.3; § 54-27-19, 54-27-19.1; and North Dakota Constitution, Article X, § 11	
		\$0.9	0.7%	Airport construction and improvement	North Dakota Century Code, chapters 57-43.1, 57-43.2, 57-43.3; §§ 54-27-19, 54-27-19.1; and North Dakota Constitution, Article X, § 11	
		\$0.1	0.1%	Ethanol production subsidy	North Dakota Century Code, chapters 57-43.1, 57-43.2, 57-43.3; §§ 54-27-19, 54-27-19.1; and North Dakota Constitution, Article X, § 11	
		\$2.1	1.7%	Refund reserve and cash bonds	North Dakota Century Code, chapters 57-43.1, 57-43.2, 57-43.3; §§ 54-27-19, 54-27-19.1; and North Dakota Constitution, Article X, § 11	
		\$5.4	4.3%	Township highways and bridges	North Dakota Century Code, chapters 57-43.1, 57-43.2, 57-43.3; §§ 54-27-19, 54-27-19.1; and North Dakota Constitution, Article X, § 11	
<b>Oil and Gas</b>						
Oil and Gas Gross Production	\$76.8	\$22.3	29%	Counties where produced	North Dakota Century Code, chapter 57-51	Tax revenue distributed to a county is further apportioned as follows: 45% to the county general fund; 35% to the school districts within the county; and 20% to incorporated cities within the county.
		\$1.8	2.3%	Grant program for affected areas	North Dakota Century Code, chapter 57-51	
Oil Extraction	\$45.6	\$9.1	20%	Debt service on water development bonds and water and energy-related projects	North Dakota Century Code, chapter 57-51.1	
		\$9.1	20%	Public schools	North Dakota Century Code, chapter 57-51.1	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>North Dakota, <i>continued</i></b>						
<b>Property and Utility</b>						
Coal Conversion	\$14.7	\$2.8	19.2%	County where plant is located	North Dakota Century Code, chapter 57-60	Revenue allotted to each county is further apportioned as follows: 40% to the county general fund; 30% to the cities within the county; and 30% to the school districts.
Coal Severance	\$11.5	\$7.6	66.1%	Counties where produced	North Dakota Century Code, chapters 57-61 and 57-62	Revenue allotted to each county is further apportioned as follows: 40% to the county general fund; 30% to the cities within the county; and 30% to the school districts.
		\$0.6	5.2%	Lignite research	North Dakota Century Code, chapters 57-61 and 57-62	
		\$3.3	2.9%	Loans to school districts for school construction and loans to cities, counties and school districts affected by coal development		
Property	\$1.6	\$1.6	100%	Medical center at the University of North Dakota	North Dakota Constitution, Article X, § 10	
<b>Sales, Use and Excise</b>						
Aircraft Excise	\$1.6	\$1.6	100%	Airport construction and improvement	North Dakota Century Code, chapter 57-40.5	
Cigarette	\$21.0	\$1.3	6.2%	Cities	North Dakota Century Code, chapter 57-36	
Motor Vehicle Excise	\$69.0	\$5.5	8%	Revenue sharing and personal property tax replacement program	North Dakota Century Code, chapter 57-40.3	
Sales and Use	\$411.6	\$32.7	7.9%	Revenue sharing and personal property tax replacement program	North Dakota Century Code, chapters 57-39.2 and 57-40.2	
<b>Other</b>						
Estate	\$2.1	\$2.1	100%	Counties and cities	North Dakota Century Code, chapter 57-37.1	
Insurance Premium	\$30.7	\$2.6	8.5%	Local fire departments	North Dakota Century Code, § 26.1-03-17	
All Other	\$377.5	\$0.0	0%	General Fund	North Dakota Century Code	
<b>Total State Tax Collections</b>	<b>\$1,188.0</b>	<b>\$226.8</b>	<b>19.1%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Ohio</b>						
<b>Income</b>						
Corporate Franchise	\$1,111.6	\$59.9	5.4%	Local governments	Ohio Revised Code, Chapter 5733	Includes collections for litter control, prevention, and recycling, and Attorney General claims.
Income	\$9,434.5	\$833.6	8.9%	Local governments and libraries	Ohio Revised Code, Chapter 5747	Includes collections for state political parties and Attorney General claims. The Ohio Constitution requires that at least 50% 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.
<b>Sales, Use and Excise</b>						
Motor Vehicle Fuel	\$1,671.9	\$1,078.4	64.5%	State highways	Ohio Revised Code, Chapter 5735	
		\$14.6	0.9%	Department of Natural Resources for waterway safety	Ohio Revised Code, § 5735.051	
		\$2.1	0.1%	Department of Natural Resources for boating access construction and maintenance	Ohio Revised Code, § 5735.051	
		\$1.2	0.1%	Public Utilities Commission for grade crossing safety	Ohio Revised Code, § 5735	
		\$4.6	0.3%	Transportation-related activities	Ohio Revised Code, Chapter 5735	
		\$64.3	3.8%	Local transportation improvement	Ohio Revised Code, Chapter 5735	
		\$0.0	0%	Public safety (Highway Patrol)	Ohio Revised Code, Chapter 5735	The transportation budget bill required a transfer of \$94.4 million from the Highway Operating Fund to the Department of Public Safety.
		\$338.3	20.2%	Local governments	Ohio Revised Code, Chapter 5735	
Motor Vehicle Fuel Use	\$71.1	\$70.5	99%	Highway construction	Ohio Revised Code, Chapters 5728 and 5735	
Alcoholic Beverage	\$57.6	\$0.8	1.4%	Ohio grape industries	Ohio Revised Code, Chapters 131, 4301, 4303, 4305, 4307, 4309; §§ 307.696 and 307.697	
Horse Racing	\$14.6	\$2.9	20.1%	Thoroughbred breeding and racing	Ohio Revised Code, Chapter 3769	
		\$0.1	0.9%	Agricultural societies	Ohio Revised Code, Chapter 3769	
		\$1.9	12.7%	Standard bred development	Ohio Revised Code, Chapter 3769	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Ohio, continued</b>						
Horse Racing, continued		\$3.5	24.1%	State racing commission operations	Ohio Revised Code, Chapter 3769	
		\$2.1	14.6%	Ohio fairs	Ohio Revised Code, Chapter 3769	
		\$4.0	27.6%	Home and community-based services for the aged and disabled	Ohio Revised Code, Chapter 3769	
Kilowatt-Hour	\$539.4	\$119.6	37%	Local governments and school districts	Ohio Revised Code, Chapter 5727	
Natural Gas Consumption	\$73.7	\$73.7	100%	Local governments and school districts	Ohio Revised Code, Chapter 5727	
Public Utility Excise	\$140.9	\$38.8	26.1%	Local governments	Ohio Revised Code, Chapter 5727	
Replacement Tire	\$6.9	\$6.6	96%	Regulation and recycling of scrap tires	Ohio Revised Code, §§ 3734.90 to 3734.9014	
		\$0.3	4%	Tax administration	Ohio Revised Code, §§ 3734.90 to 3734.9014	
Sales and Use	\$8,131.3	\$304.2	3.7%	Local governments	Ohio Revised Code, Chapters 5739 and 5741	Includes collections for Attorney General claims
<b>Motor Vehicle License</b>						
Motor Vehicle License	\$519.6	\$441.6	85%	Local governments	Ohio Revised Code, Chapters 4501, 4503, and 4504	
		\$52.9	10.2%	Highway operations	Ohio Revised Code, Chapters 4501, 4503, and 4504	
		\$0.7	0.1%	Transportation-related activities	Ohio Revised Code, Chapters 4501, 4503, and 4504	
		\$24.4	4.7%	Public safety (Highway Patrol)	Ohio Revised Code, Chapters 4501, 4503, and 4504	
<b>Other</b>						
Estate	\$304.6	\$240.5	79%	Local governments of origin	Ohio Revised Code, Chapter 5731	
Fire Insurance	\$21.1	\$21.1	100%	Operations of the Fire Marshal's office and the Ohio Fire Academy	Ohio Revised Code, § 3737.71	Includes collections for Attorney General claims
Intangible Property	\$36.6	\$11.4	31.1%	Counties	Ohio Revised Code, Chapters 5707, 5719, and 5725	
Severance	\$7.6	\$7.6	100%	Reclamation	Ohio Revised Code, Chapter 5749	Includes collections for oil and gas well plugging, oil and gas permits, unreclaimed lands, defaulted areas, and geological mapping
All Other	\$868.9	\$0.0	0%	General Revenue Fund	Ohio Revised Code, Chapter 5749	
<b>Total State Tax Collections</b>	<b>\$23,011.9</b>	<b>\$3,826.2</b>	<b>16.6%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Oklahoma</b>						
<b>Excise</b>						
Alcoholic Beverage	\$26.4	\$8.5	32.2%	Cities and towns	§§ 37-502, 37-504, 37-516, 37-533, 37-543.1, 37-562, and 37-566, Oklahoma Statutes	
		\$0.8	3%	Tax commission administration	§§ 37-502, 37-504, 37-516, 37-533, 37-543.1, 37-562, and 37-566, Oklahoma Statutes	
Cigarette	\$88.0	\$6.2	7%	Cities and Counties	§§ 68-301 to 68-317.8 Oklahoma Statutes	
		\$29.9	34%	Health and Cancer Funds	§§ 68-301 to 68-317.8 Oklahoma Statutes	
		\$44.6	50.7%	Debt service on public building bonds	§§ 68-301 to 68-317.8	
Petroleum Excise on Gas	\$8.8	\$0.4	4.5%	Interstate oil compact commission	§§ 68-1101 to 68-1106, Oklahoma Statutes	
		\$0.9	10.2%	Plugging, replugging or repair of wells	§§68-1101 to 68-1106, Oklahoma Statutes	
Petroleum Excise on Oil	\$2.8	\$0.1	3.6%	Interstate oil compact commission	§§ 68-1101 to 68-1106, Oklahoma Statutes	
		\$0.3	10.7%	Plugging, replugging or repair of wells	§§ 68-1101 to 68-1106, Oklahoma Statutes	
Diesel Fuel Excise and Special Fuel Use	\$104.2	\$63.6	61%	State transportation programs	§§ 68-500.1 to 68-500.63, and 68-701 to 68-723,	
		\$6.0	5.8%	Participating tribal governments	§§ 68-500.1 to 68-500.63, and 68-701 to 68-723,	
		\$33.3	32%	Counties for roads and bridges	§§ 68-500.1 to 68-500.63, and 68-701 to 68-723,	
Gasoline Excise	\$301.3	\$142.8	47.4%	State transportation programs	§§ 68-500.1 to 68-500.63, Oklahoma Statutes	
		\$0.9	0.3%	Public transit	§§ 68-500.1 to 68-500.63, Oklahoma Statutes	
		\$0.9	0.3%	Railroad passenger services	§§ 68-500.1 to 68-500.63, Oklahoma Statutes	
		\$5.3	1.8%	Cities and towns for streets	§§ 68-500.1 to 68-500.63, Oklahoma Statutes	
		\$13.6	4.5%	Participating tribal governments	§§ 68-500.1 to 68-500.63, Oklahoma Statutes	
		\$38.7	12.8%	Turnpike Authority for debt service	§§ 68-500.1 to 68-500.63, Oklahoma Statutes	
		\$93.0	30.9%	Counties for roads and bridges	§§ 68-500.1 to 68-500.63, Oklahoma Statutes	



State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Oklahoma, <i>continued</i></b>						
<b>Severance</b>						
Severance on Gas	\$565.8	\$46.3	8.2%	School districts	§§ 68-1001 to 68-1024, Oklahoma Statutes	
		\$46.3	8.2%	Counties for roads	§§ 68-1001 to 68-1024, Oklahoma Statutes	
Severance on Oil	\$201.8	\$14.9	7.4%	School districts	§§ 68-1001 to 68-1024, Oklahoma Statutes	
		\$14.9	7.4%	Counties for roads	§§ 68-1001 to 68-1024, Oklahoma Statutes	
		\$135.0	66.9%	Common education, higher education and Oklahoma student aid	§§ 68-1001 to 68-1010a Oklahoma Statutes	
		\$7.5	3.7%	Water resource board	§§ 68-1001 to 68-1010a Oklahoma Statutes	
		\$7.5	3.7%	County Road and Bridge Fund	§§ 68-1001 to 68-1010a Oklahoma Statutes	
<b>Income</b>						
Corporate Income	\$184.1	\$6.9	3.8%	Teachers' retirement	§§ 68-2351 to 68-2385.31 Oklahoma Statutes	
		\$30.4	16.5%	Education reform programs	§§ 68-2351 to 68-2385.31	
		\$1.8	1%	Reimbursements to counties for lost property tax revenue	§§ 68-2351 to 68-2385.31	
Individual Income	\$2,493.4	\$208.0	8.3%	Education reform programs	§§ 68-2351 to 68-2385.31	
		\$93.5	3.8%	Teachers' retirement	§§ 68-2351 to 68-2385.31 Oklahoma Statutes	
		\$24.9	1%	Reimbursements to counties for lost property tax revenue	§§ 68-2351 to 68-2385.31	
<b>Sales and Use</b>						
Sales	\$1,562.8	\$162.7	10.4%	Education reform programs	§§ 68-1350 to 68-1369, Oklahoma Statutes	
		\$58.6	3.8%	Teachers' retirement	§§ 68-1352 to 68-1375 Oklahoma Statutes	
Use	\$119.0	\$13.2	11.1%	Education reform programs	§§ 68-1401 to 68-1411, Oklahoma Statutes	
		\$4.5	3.8%	Teachers retirement	§§ 68-1401 to 68-1411 Oklahoma Statutes	
Motor Vehicle Collections	\$574.2	\$3.4	0.6%	Trauma care assistance	§ 47 6-101, Oklahoma Statutes	
		\$0.2	0%	Wildlife conservation	§§ 68-2101 to 68-2110, 47-14-116, and 47-14-118, Oklahoma Statutes	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Oklahoma, continued</b>						
		\$1.1	0.2%	Tax commission administration	§§ 68-2101 to 68-2110, 47-14-116, and 47-14-118, Oklahoma Statutes	
		\$7.9	1.4%	Public safety	§§ 68-2101 to 68-2110, 47-14-116, and 47-14-118, Oklahoma Statutes	
		\$1.7	0.3%	State transportation programs	§§ 68-2101 to 68-2110, 47-14-116, and 47-14-118, Oklahoma Statutes	
		\$5.0	0.9%	County government	§§ 68-2101 to 68-2110, 47-14-116, and 47-14-118, Oklahoma Statutes	
		\$7.5	1.3%	Law enforcement retirement benefits	§§ 68-2101 to 68-2110, 47-14-116, and 47-14-118, Oklahoma Statutes	
		\$18.6	3.2%	Cities and towns for streets	§§ 68-2101 to 68-2110, 47-14-116, and 47-14-118, Oklahoma Statutes	
		\$81.0	14.1%	Counties for roads	Oklahoma Statutes	
		\$5.9	1%	Department of Public Safety imaging and patrol vehicle funds	§ 47 6-101, Oklahoma Statutes	
		\$0.1	0%	Driver education fund	§ 47-1132.2, Oklahoma Statutes	
<b>Other</b>						
Freight Car	\$0.8	\$0.8	100%	Railroad maintenance and crossing projects	§§ 68-2201 to 68-2208, Oklahoma Statutes	
Occupational Health and Safety	\$1.8	\$1.8	100%	Occupational health and safety activities	§§ 40-401 to 40-425, Oklahoma Statutes	
Rural Electric Cooperative	\$20.2	\$19.2	95%	School districts	§§ 68-1801 to 68-1807, Oklahoma Statutes	
Tourism Gross Receipts	\$4.8	\$4.7	97%	Oklahoma tourism promotion	§§ 68-50010 to 68-50014, Oklahoma Statutes	
Unclaimed Property	\$0.0	\$0.0	0%	Unclaimed property program	§ 60:661 (transfer to State Treasurer's Office)	
All Other	\$ 392.5	\$0.0	0%	General fund	§§ 60-651 to 60-686, Oklahoma Statutes	
<b>Total State Tax Collections</b>	<b>\$6,652.7</b>	<b>\$ 1,525.6</b>	<b>22.9%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Oregon</b>						
<b>Employment</b>						
Other Labor taxes	\$86.4	\$86.4	100%	Workers' Benefit Fund, etc.	Oregon Revised Statutes, § 656.552 to 656.644	
<b>Excise</b>						
Beer and Wine Privilege	\$14.0	\$6.9	49.3%	Alcoholism and drug use prevention, intervention and treatment programs	Oregon Revised Statutes, §§ 471.805, 471.810, 473.030, and 473.035	
		\$0.2	1.4%	Wine Advisory Board to promote Oregon wines	Oregon Revised Statutes, §§ 473.030, and 182.470	
		\$0.7	5%	Counties	Oregon Revised Statutes, § 471.810	
		\$2.3	16.8%	Cities	Oregon Revised Statutes, § 471.810	
Cigarette and Other Tobacco	\$243.8	\$174.8	71.7%	Oregon Health Plan for benefits maintenance and expansion	Oregon Revised Statutes, §§ 323.030, 323.031, 323.455, 323.457 and 323.625	
		\$4.3	1.7%	Cities	Oregon Revised Statutes, §§ 323.030, 323.031, 323.455, 323.457 and 323.625	
		\$4.3	1.7%	Counties	Oregon Revised Statutes, §§ 323.030, 323.031, 323.455, 323.457 and 323.625	
		\$4.3	1.7%	Public transit services for the elderly and disabled	Oregon Revised Statutes, §§ 323.030, 323.031, 323.455, 323.457 and 323.625	
		\$7.0	2.9%	Tobacco use reduction programs	Oregon Revised Statutes, §§ 323.030, 323.031, 323.455, 323.457 and 323.625	
Transient Lodging Tax	\$8.4	\$8.4	100%	Tourism promotion agency	Oregon Revised Statutes, § 320.33 to 320.990	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Oregon, continued</b>						
<b>Severance</b>						
Forest Products Harvest	\$13.0	\$0.8	6.2%	Forest practices and monitoring program	Oregon Revised Statutes, §§ 321.015, 321.017, and 321.152	
		\$0.5	3.9%	Emergency fire control	Oregon Revised Statutes, §§ 321.015, 321.017, and 321.152	
		\$0.7	5.2%	Oregon State University for research	Oregon Revised Statutes, §§ 321.015, 321.017, and 321.152	
		\$0.9	680%	Oregon Forest Resources Institute	Oregon Revised Statutes, §§ 321.015, 321.017, and 321.152	
Gas and Oil Production	\$0.1	\$0.1	100%	Public schools	Oregon Revised Statutes, § 324.340	
Timber Severance	\$1.4	\$1.4	100%	Counties for aid to local taxing districts	Oregon Revised Statutes, §§ 321.307 and 321.485	Includes Western Oregon Privilege Tax and Eastern Oregon Privilege (Severance) Tax
<b>Transportation</b>						
Aircraft Fuel	\$2.6	\$2.6	100%	Aeronautics programs	Oregon Revised Statutes, §§ 319.410 and 319.417	
Motor Vehicle Fuel and Use Fuel	\$404.9	\$396.4	97.9%	State and local road construction and maintenance	Oregon Revised Statutes, §§ 319.410 to 319.417 and 319.880	
		\$8.5	2.1%	Off-highway use safety and education, and development and maintenance of recreational resources	Oregon Revised Statutes, §§ 319 refunds	
Weight-Mile	\$242.9	\$242.9	100%	State and local road construction and maintenance	Oregon Revised Statutes, § 825.474	
<b>Other</b>						
Insurance Premiums	\$8.2	\$8.2	100%	Administration of Insurance companies compliance	Oregon Revised Statutes, § 731.804 to 731.992	
Amusement Device Excise	\$3.7	\$1.4	37.3%	Youth Conservation Corps	Oregon Revised Statutes, § 320.100	
		\$1.2	32.3%	Counties	Oregon Revised Statutes, § 320.100	
Boxing and Wrestling	\$0.1	\$0.1	100%	State Boxing and Wrestling Commission operations and enforcement activities and child abuse and neglect programs	Oregon Revised Statutes, § 463.370	
Electric Cooperative	\$5.7	\$5.7	100%	Counties	Oregon Revised Statutes, § 308.815	
Fire Insurance Premiums	\$7.8	\$7.8	100%	State Fire Marshal's office operations and training and accreditation of fire service professionals	Oregon Revised Statutes, § 731.292	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Oregon, <i>continued</i></b>						
Hazardous Substance Tax	\$2.6	\$2.6	100%	State Fire Marshal's office	Oregon Revised Statutes, § 453.390	
Private Rail Car	\$0.3	\$0.3	100%	Counties	Oregon Revised Statutes, § 308.640	
Real Estate Recording Tax	\$25.4	\$25.4	100%	County assessment function	Oregon Revised Statutes, § 294.178 to 294.187	
Telephone Exchange Access	\$34.1	\$34.1	100%	State police for the 911 program	Oregon Revised Statutes, § 401.790	
All Other	\$ 5,857.3	\$0.0	0%	General Fund	Oregon Revised Statutes	
<b>Total State Tax Collections</b>	<b>\$6,962.7</b>	<b>\$1,041.2</b>	<b>15.0%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Pennsylvania</b>						
<b>Consumption</b>						
Cigarette	\$1,033.6	\$30.7	3%	Children's Health Insurance Program	72 Pennsylvania Statutes, § 8201 et seq.	Amount is a flat rate each year.
		\$20.5	2%	Agricultural Conservation Easement Purchase Program	72 Pennsylvania Statutes, § 8201 et seq.	Amount is a flat rate each year.
		\$190.2	18.5%	Health Care Provider Retention Account	72 Pennsylvania Statutes, § 8201 et seq.	Began January 2004
Sales, Use and Hotel Occupancy	\$8,334.2	\$79.6	0.9%	Public Transportation Assistance Fund	72 Pennsylvania Statutes, §§ 7201 to 7282	
		\$75.0	1.2%	Supplemental Public Transportation Account	72 Pennsylvania Statutes, § 7201 et seq.	Amount is 1.22% capped at \$75 million.
<b>Corporation</b>						
Utility Gross Receipts	\$1,151.0	\$5.1	0.4%	Alternative Fuels Incentive Grant Program	72 Pennsylvania Statutes, §§ 8101 to 8102	Rate is .25 mills.
<b>Liquid Fuels</b>						
Liquid Fuels and Fuels	\$780.9	\$780.9	100%	Transportation Programs	72 Pennsylvania Statutes, § 2611a to 2612.4	No longer taxed separately as of Oct. 1, 1997.
Oil Company Franchise	\$445.2	\$445.2	100%	Transportation programs	75 Pennsylvania Statutes, §§ 9501-9512	
<b>Other</b>						
Realty Transfer	\$649.3	\$96.9	15%	Recreation, park and conservation projects	72 Pennsylvania Statutes, §§ 8101-C to 8113-C	
All Other	\$14,202.1	\$0.0	0%	General Fund	Pennsylvania Statutes	
<b>Total State Tax Collections</b>	<b>\$26,596.2</b>	<b>\$1,724.1</b>	<b>6.5%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Rhode Island</b>						
<b>Sales, Use and Excise</b>						
Gasoline	\$142.2	\$132.7	93.3%	Maintenance and construction of state roads; public transportation, and debt service on Grant Anticipation Revenue Vehicle (GARVEE) bonds	Rhode Island General Laws, Title 32, Chapter 36	
<b>Other</b>						
All Other	\$2,872.4	\$0.0	0%	General Fund	Rhode Island General Laws	
<b>Total State Tax Collections</b>	<b>\$3,005.1</b>	<b>\$132.7</b>	<b>4.4%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>South Carolina</b>						
<b>Fiduciaries</b>						
Estate	\$19.1	\$0.1	0.7%	Probate judges for settlement of estates	§§ 12-16-510 and 8-21-790, South Carolina Code of Laws	
<b>License and Regulatory</b>						
Bingo	\$8.0	\$2.6	32.3%	Parks, recreation and tourism development	§§ 12-21-3441 and 12-21-3590, South Carolina Code of Laws	
		\$0.9	10.8%	Home community services for the elderly	§§ 12-21-3441 and 12-21-3590, South Carolina Code of Laws	
		\$1.4	17.7%	Senior citizen centers improvement	§§ 12-21-3441 and 12-21-3590, South Carolina Code of Laws	
Hospital	\$50.2	\$50.2	100%	Indigent health care	§ 12-23-840, South Carolina Code of Laws	
<b>Motor Fuels</b>						
Motor Fuels	\$504.9	\$326.1	64.6%	Department of Transportation programs	§§ 12-28-2720 through 12-28-2750, and 12-28-2910, South Carolina Code of Laws	
		\$4.0	0.8%	Water recreational resources	§§ 12-28-2720 through 12-28-2750, and 12-28-2910, South Carolina Code of Laws	
		\$22.2	4.4%	Local governments for infrastructure development	§§ 12-28-2720 through 12-28-2750, and 12-28-2910, South Carolina Code of Laws	
		\$72.2	14.3%	State highways	§§ 12-28-2720 through 12-28-2750, and 12-28-2910, South Carolina Code of Laws	
		\$79.8	15.8%	Counties for highway maintenance and construction	§§ 12-28-2720 through 12-28-2750, and 12-28-2910, South Carolina Code of Laws	
<b>Sales and Use</b>						
Sales and Use	\$2,903.3	\$584.1	19.8%	Elementary and secondary school improvement programs	§§ 12-36-2620(2), 12-36-2630(2), and 12-36-2640(2), South Carolina Code of Laws	
<b>Other</b>						
Admissions	\$28.2	\$27.7	98.2%	Tourism infrastructure development	§§ 12-21-2420, 12-21-6530, and 12-21-6540, South Carolina Code of Laws	
		\$0.5	1.8%	Commercial Fisheries Division	Department of Natural Resources	
Bank Card	\$34.0	\$1.7	5%	Local governments		



State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>South Carolina, <i>continued</i></b>						
Brokers Premium	\$15.8	\$3.9	25%	Counties for maintenance and improvement of fire departments	§ 38-45-60, South Carolina Code of Laws	
Commercial Nuclear Waste Tax	\$11.8	\$11.8	100%	Public school facilities assistance and higher education scholarship grants	§ 48-48-140, South Carolina Code of Laws	
Fire Academy Bond	\$2.5	\$2.5	100%	Debt service on facilities	§ 38-7-30, South Carolina Code of Laws	
Fire Department Premium	\$7.2	\$7.2	100%	Counties for maintenance and improvement of fire departments	§ 23-9-410, South Carolina Code of Laws	
All Other	\$3,837.0	\$0.0	0%	General Revenue Fund	South Carolina Code of Laws	
<b>Total State Tax Collections</b>	<b>\$7,422.0</b>	<b>\$1,198.9</b>	<b>16.1%</b>	<p>General Note: Part I, § 1, of the 2004-05 Appropriation Act and §§ 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 FY 2005 was \$2,145.5 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 4.5% of the latest completed fiscal year's total budgetary general fund revenues to local governments. In FY 2005, this amounted to \$223.6 million. This is also considered a spending requirement and not a revenue dedication.</p>		

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>South Dakota</b>						
<b>Motor Fuel</b>						
Motor Fuel	\$140.6	\$134.6	95.7%	State Highway Fund	SDCL 10-47B-149	
		\$0.3	0.2%	Snowmobile trails fund	SDCL 10-47B-149	
		\$1.3	0.9%	Parks and recreation fund (boating facilities)	SDCL 10-47B-149	
		\$1.5	1.1%	Soil and water conservation fund	SDCL 10-47B-149	
		\$3.0	2.1%	Administration	SDCL 10-47B-149	
<b>Sales and Use</b>						
Motor Vehicle Excise	\$60.0	\$60.0	100%	State Highway Fund	SDCL 32-5B-1 to 32-5B-20, and 32-20A-15	
Tourism	\$4.6	\$4.6	100%	Promotion of travel to South Dakota	SDCL chapter 10-45D	
<b>Other</b>						
Bank Card	\$34.0	\$1.7	5%	Local governments	SDCL 10-43-76adn 10-43-77	
Bank Franchise	\$15.3	\$11.2	73.3%	Local governments	SDCL 10-43-76 and 10-43-77	
Conservation				Environmental and natural resources fee fund	SDCL chapter 10-39B	
Distilled Spirits and Malt Beverage Occupational	\$12.7	\$3.2	25%	Municipalities and townships	SDCL 35-5-22	
Energy Minerals Severance	\$1.3	\$0.7	50%	County where severed	SDCL 10-39A-8	
		\$0.2	16.7%	Energy Development Impact Fund	SDCL 10-39A-8	
Fire Insurance Premiums	\$3.0	\$1.5	49%	Counties for local fire departments		\$30,000 distributed to the South Dakota Firefighters Association as required by SDCL 10-44-9.1.
		\$0.03	1%	South Dakota Firefighters Association for training		The \$30,000 amount is set by statute.
Gaming	\$6.3	\$3.2	50%	Gaming Commission operations	SDCL 42-7B-48	Less \$100,000 for Deadwood historic restoration and preservation fund.
		\$0.6	10%	Lawrence County	SDCL 42-7B-48	Less \$100,000 for Deadwood historic restoration and preservation fund.
		\$2.5	40%	Tourism promotion	SDCL 42-7B-48	Less \$100,000 for Deadwood historic restoration and preservation fund.
Inheritance	\$4.4	\$0.4	10%	Counties	SDCL 10-41-67	
Ore	\$0.5	\$0.1	20%	County of production	SDCL 10-39-54	
Public Utilities Intrastate Gross Receipts	\$1.2	\$1.2	100%	Regulation activities	SDCL chapter 49-1A	
Rural Electric Companies	\$5.7	\$5.7	100%	School districts	SDCL 10-33-28	
Small Telecommunications Companies	\$9.1	\$9.1	100%	School districts	SDCL 10-33-28	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>South Dakota, <i>continued</i></b>						
Video Lottery	\$113.9	\$0.6	0.5%	Video lottery operating fund	SDCL 42-7A-63	
Wireless Telecommunications	\$8.2	\$3.3	40%	Counties	SDCL 10-33A-4	
All Other	\$590.0	\$0.0	0%	General Revenue Fund		
<b>Total State Tax Collections</b>	<b>\$1,010.8</b>	<b>\$250.5</b>	<b>24.8%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Tennessee</b>						
<b>Motor Vehicle</b>						
Motor Vehicle Registration	\$246.2	\$196.3	79.7%	State highways	TCA 55-6-107, 55-4-215, 55-4-216	
Motor Vehicle Title	\$11.4	\$2.7	23.7%	Debt service on state bonds	TCA 55-6-101	
<b>Gross Receipts</b>						
Gross Receipts	\$232.8	\$83.8	36%	Cities and counties	TCA same as 1997- note that 67-9-101 to 67-9-103 and 16 USC 831(1) refer to TVA payments that total \$213.6 of total with the \$83.8 distribution to cities and counties	
		\$2.6	1.1%	Litter control	TCA 67-4-402	This earmarking represents approximately 21% of the bottlers' gross receipts tax.
Mixed Drink	\$42.9	\$19.5	45.4%	Public schools	TCA 57-4-306 and 49-3-357	
		\$19.5	45.4%	Cities and counties	TCA 57-4-306 and 49-3-357	Of the amount distributed to cities and counties, 50% is earmarked for education.
<b>Income</b>						
Excise	\$805.6	\$107.2	13.3%	Debt services on state bonds	TCA 67-4-2006, 67-4-2007, 67-4-2017 and 9-9-103	
		\$8.7	1.1%	Municipalities	TCA 67-4-2017	
		\$14.2	1.8%	Counties	TCA 67-4-2017	
Income	\$155.3	\$35.8	23%	Cities and counties	TCA 67-2-117 and 67-2-119	
<b>Motor Fuels</b>						
Gasoline	\$607.5	\$293.0	48.2%	State highways	TCA 67-3-901	
		\$0.5	0.1%	Boating safety program	TCA 67-3-901	
		\$77.3	12.7%	Municipalities	TCA 67-3-901 and 54-4-203	
		\$154.4	25.4%	Counties	TCA 67-3-901 and 54-4-103	
		\$74.0	12.2%	Debt service on state bonds	TCA 9-9-103 and 67-3-901	
Motor Fuel	\$173.2	\$124.5	71.9%	State highways	TCA 67-3-905, 67-3-908 and 67-3-901(k)	
		\$15.1	8.7%	Municipalities	TCA 67-3-905, 67-3-908 and 54-4-203	
		\$30.3	17.5%	Counties	TCA 67-3-905, 67-3-908 and 54-4-103	
Special Petroleum Products and Export	\$63.6	\$33.1	52%	State highways	TCA 67-3-906	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Tennessee, <i>continued</i></b>						
Special Petroleum Products and Export, <i>continued</i>		\$12.0	18.9%	Cities and counties	TCA 67-3-906	From the tax collections apportioned to cities and counties there is a grant of \$120,000 to the University of Tennessee Center for Government Training for to support in-service training for local government officials and employees.
		\$17.8	28%	Underground storage tank (cleanup) fund	TCA 68-215-110	
<b>Privilege</b>						
Privilege /a	\$291.8	\$101.1	34.6%	Various purposes	TCA 13-23-402, 16-15-5007, 16-22-101 to 16-22-113, 36-3-610, 36-3-616, 36-6-413, 39-13-101, 39-13-102, 39-13-111, 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, 67-4-1905, and 68-211-1006	
<b>Sales, Use and Excise</b>						
Alcoholic Beverage	\$37.7	\$5.8	15.6%	Counties	TCA 57-3-302 and 57-3-306	Of the amount distributed to counties, \$192,000 is earmarked annually for the University of Tennessee's county technical advisory service.
Beer Excise	\$17.9	\$2.2	12.2%	Litter control	Tennessee Code 57-5-102, 57-5-201, 57-5-202, and 57-5-205	
		\$0.1	0.4%	Alcohol and drug treatment programs	Tennessee Code 57-5-102, 57-5-201, 57-5-202, and 57-5-205	
		\$1.6	9.1%	Counties	Tennessee Code 57-5-102, 57-5-201, 57-5-202, and 57-5-205	
		\$1.6	9.1%	Municipalities	Tennessee Code 57-5-102, 57-5-201, 57-5-202, and 57-5-205	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Tennessee, continued</b>						
Sales and Use	\$6,050.0	\$3,472.2	57.4%	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	
		\$33.9	0.6%	Railways, aeronautics and waterways programs	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	
		\$42.9	0.7%	Debt service on state bonds	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	
		\$216.4	3.6%	Municipalities	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	Of the amount distributed to municipalities, \$1.2 million was earmarked for the University of Tennessee's municipal technical advisory service.
Tobacco	\$121.2	\$120.6	99.5%	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	\$1.4	\$0.9	75.6%	County where severed	Tennessee Code 60-1-301, 67-7-103, 67-7-104, and 67-7-110	Of the amount distributed to counties based on the coal severance tax, 50% is earmarked for highway and stream cleaning.
<b>Other</b>						
Franchise	\$517.0	\$18.0	3.5%	Debt service on state bonds	Tennessee Code 67-4-901 to 67-4-917, and 9-9-103	
All Other	\$203.4	\$0.0	0%	General fund	Tennessee Code	
<b>Total State Tax Collections</b>	<b>\$9,578.9</b>	<b>\$5,339.6</b>	<b>55.7%</b>			
<p>/a The distribution for the various privilege taxes are as follows. Certain litigation taxes earmarked for various retirement funds for county judges and officials, Corrections Institute, driver education 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. The sex offender tax is earmarked for treatment programs. Civil penalties from violation of domestic protection orders are earmarked for domestic violence community education. Until June 30, 2007, the realty transfer tax designated for the 1986 Wetland Acquisition Fund, Local Parks Acquisition Fund, State Lands Acquisition Fund, and Agricultural Resources Conservation Fund is allocated to the General Fund unless allocated to the other funds in the annual appropriations act. In addition, portions of the proceeds of the sale of various contraband items seized under alcoholic beverage laws are reported under the privilege tax and earmarked for criminal injuries compensation. From the automobile rental surcharge, \$1.5 million is earmarked for the Department of Safety to train, equip and pay members of the Tennessee Highway Patrol. Of the bail bond tax, 96% is earmarked for the civil legal representation of low-income people as determined by the Tennessee Supreme Court, and 4% is earmarked for development costs and continuing education for bail bonding agents. Revenue from the assault fines is directed to fund family violence shelters and services. The \$60 marriage license fee is earmarked for various departments and organizations concerned with family and children's issues. Of the \$75 fee for violators of the 2003 Drug Court Treatment Act, \$5 is earmarked for the drug court treatment program resources fund, and \$70 is deposited into dedicated county funds to create and maintain of drug court treatment programs.</p>						

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Texas</b>						
<b>Business Permit/ Occupation</b>						
Attorney Occupation	\$11.7	\$2.9	25%	Public schools	Texas Tax Code, § 191.141 to 191.145	
Oil Well Service	\$22.2	\$5.6	25%	Public schools	Texas Tax Code, § 191.083	
<b>Gross Receipts</b>						
Cement Production	\$8.8	\$2.2	25%	Public schools	Texas Tax Code, § 181.002	
Gas, Electric and Water Utility	\$353.6	\$80.9	22.9%	Public schools	Texas Tax Code, § 182.022	
Mixed Beverage	\$457.3	\$49.0	10.7%	Counties	Texas Tax Code, § 183.021	
		\$49.0	10.7%	Cities	Texas Tax Code, § 183.021	
<b>Sales, Excise, and Use</b>						
Boat and Boat Motor Sales and Use	\$54.8	\$3.4	4.1%	Game, fish, and water safety	Texas Tax Code, § 160.021 to 160.023	
		\$0.5	0.9%	Counties	Texas Tax Code, § 160.021 to 160.023	
Diesel Fuel	\$673.4	\$499.0	74.3%	State highways	Texas Tax Code, § 153.202, 153.210, 153.212	
		\$166.3	24.8%	Public schools	Texas Tax Code, § 153.202, 153.210, 153.212	
Fire Works Tax	\$1.0	\$1.0	100%	Rural Volunteer Fire Departments	Texas Tax Code, § 161.002	
Gasoline	\$2,259.6	\$1,689.2	73.1%	State highways	Texas Tax Code, § 153.102 and 153.109	
		\$7.3	0.4%	County and road district highways	Texas Tax Code, § 153.102 and 153.109	
		\$563.1	24.5%	Public schools	Texas Tax Code, § 153.102 and 153.109	
Hotel Occupancy	\$262.1	\$21.8	8.3%	Department of Economic Development tourism promotion	Texas Tax Code, § 156.051 to 156.052	
Liquefied Gas	\$1.5	\$1.1	74.3%	State highways	Texas Tax Code, § 153.301 and 153.305	
		\$0.4	24.8%	Public schools	Texas Tax Code, § 153.301 and 153.305	
Motor Lubricant Sales	\$33.0	\$33.0	100%	State highways	Texas Tax Code, § 151.801	
Motor Vehicle Sales	\$2,570.1	\$12.3	0.5%	Commission on Environmental Quality	Texas Tax Code, § 152.0215	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Texas, continued</b>						
Sales and Use	\$16,204.1	\$15.5	0.1%	State parks	Texas Tax Code, § 151.051 and 151.101	
		\$1.0	0%	Parks, fisheries and wildlife projects	Texas Tax Code, § 151.051 and 151.101	
		\$15.5	0.1%	Recreation and parks	Texas Tax Code, § 151.051 and 151.101	
		\$28.1	0.20%	Commission on Environmental Quality	Texas Tax Code, § 151.0515	
<b>Severance</b>						
Natural Gas	\$1,657.1	\$414.3	25%	Public schools	Texas Tax Code, § 201.052, 201.054, and 201.055	
Oil Production	\$681.3	\$170.3	25%	Public schools	Texas Tax Code, § 202.052	
Sulfur Production	\$3.4	\$0.8	25%	Public schools	Texas Tax Code, § 203.003	
<b>Other</b>						
Coin-Operated Machine	\$8.7	\$2.2	25%	Public schools	Texas Revised Civil Statutes Annotated, Article 8802	
Insurance Companies Maintenance	\$31.6	\$31.6	100%	Insurance regulatory operations	Texas Insurance Code, Article 4.17, 5.12, 5.24, 5.49, 5.68, 5.91, 20A.33(d), 21.07-6 § 21, and 23.08A(a)	
Insurance Maintenance Tax; Worker's Compensation Research	\$0.0	\$0.0	100%	Insurance regulatory operations	Texas Labor Code, § 405.003	
Insurance Premium	\$1,127.3	\$281.8	25%	Public Schools	Texas Insurance Code Arts. 1.14-2, 4.10, 9.59, 21.46, 101.251, 101.252	
All Other	\$3,415.7	\$0.0	0%	General Fund	Texas Tax Code	
<b>Total State Tax Collections</b>	<b>\$29,838.3</b>	<b>\$4,149.1</b>	<b>13.9%</b>			



State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Utah</b>						
<b>Fuel</b>						
Aviation Fuel	\$6.2	\$6.2	100.0%	Airports where fuel is sold and state aeronautical programs	Utah Code, § 59-13-401 to 403	
Motor Fuel	\$335.3	\$331.2	98.8%	Repair of state and local highways, roads and streets	Utah Code, §§ 59-13-101 to 212; 59-13-301 to 321; and 59-13-501 and 502	Includes the Special Fuel tax
		\$1.0	0.3%	Off-highway vehicle facilities	Utah Code, §§ 59-13-101 to 212; 59-13-301 to 321; and 59-13-501 and 502	Includes the Special Fuel tax
		\$3.0	0.9%	State-owned boating facilities and boating safety	Utah Code, §§ 59-13-101 to 212; 59-13-301 to 321; and 59-13-501 and 502	Includes the Special Fuel tax
<b>Income</b>						
Corporate Franchise	\$198.0	\$198.0	100.0%	Public schools	Utah Code, §§ 59-7-101 to 805; and 59-1-401 to 403	
Gross Receipts	\$15.3	\$15.3	100.0%	Public schools	Utah Code, §§ 59-8-101 to 106; 59-8a-101 to 106	
Individual Income	\$1,934.0	\$1,934.0	100.0%	Public schools	Utah Code, § 59-10-1 to 604	
<b>Motor Vehicle</b>						
Highway Use	\$8.4	\$8.4	100.0%	Repair of state and local highways, roads and streets	Utah Code, § 41-1a-301	
<b>Alcoholic Beverage</b>						
Beer	\$8.9	\$3.7	7.7%	Local governments for alcohol-related law enforcement and treatment	Utah Code, §§ 59-15-101 to 109; and 32A-1-115	
Wine and Liquor	\$20.5	\$20.5	100.0%	School lunch program	Utah Code, §§ 59-16-101 and 102; and 53A-19-201	
<b>Sales and Use</b>						
Sales tax	\$1,634.5	\$5.5	0.3%	Utah Department of Transportation		
		\$10.5	0.6%	Public Transportation System		
		\$14.9	0.8%	Water and wastewater projects		
<b>Other</b>						
Illegal Drug Stamp	\$0.4	\$0.4	100.0%	Administration and enforcement of controlled substance laws	Utah Code, § 59-19-101 to 107	
Insurance Premium	\$162.5	\$10.4	6.4%	Firemen's pensions	Utah Code, §§ 59-9-101 to 106; 31A-3-401; and 53-7-204.2	Total collections exclude Second Injury Fund receipts.
All Other	\$ 2,854.0	\$0.0	0%	General Fund	Utah Code	
<b>Total State Tax Collections</b>	<b>\$5,543.5</b>	<b>\$2,563.0</b>	<b>46.2%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Vermont</b>						
<b>Motor Vehicle</b>						
Motor and Diesel Fuel	\$91.0	\$91.0	100.0%	State transportation system, state police, and debt service on transportation bonds	23 Vermont Statutes, §§ 3015 and 3106	
Purchase and Use	\$84.1	\$84.1	100.0%	State transportation system, state police, debt service on transportation bond, and education fund.	160 Vermont Statutes, § 4025(a)(5)	
<b>Sales and Use</b>						
State Sales Tax	\$310.8	\$103.6	33.3%	State Education Fund	16 VSA s4025(a)(6)	
<b>Other</b>						
Cigarette and Tobacco Products	\$46.1	\$46.1	100.0%	Health care access and Medicaid program for low-income individuals	32 Vermont Statutes, § 7823	
Real Property Transfer	\$45.2	\$16.4	36.2%	Affordable housing and land conservation programs and regional planning commissions	10 Vermont Statutes, § 312; and 24 Vermont Statutes, § 4306	
All Other	\$895.6	\$0.0	0%	General Fund	Vermont Statutes	
<b>Total State Tax Collections</b>	<b>\$1,472.8</b>	<b>\$341.2</b>	<b>23.2%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Virginia</b>						
<b>Fuels</b>						
Motor Fuel	\$880.9	\$880.9	100.0%	Highway, streets and roads, and other transportation activities	§§ 58.1-2100 through 58.1-2147, and 58.1-2700 through 58.1-2712.1, Code of Virginia	Includes collections for the Road Tax on Motor Carriers.
<b>Sales, Use and Excise</b>						
Aircraft Sales and Use	\$6.9	\$6.9	100.0%	Airport improvement and promotion of aviation	§§ 58.1-2100 through 58.1-2147, and 58.1-2700 through 58.1-2712.1, Code of Virginia §§ 58.1-1500 through 58.1-1510, and 5.1-51, Code of Virginia	
Corn Excise	\$0.3	\$0.3	100.0%	Research, education, and promotion of the sale and use of corn	§§ 3.1-1031 through 3.1-1049, Code of Virginia	
Egg Excise	\$0.2	\$0.2	100.0%	Research, education, and promotion of the sale and use of eggs	§§ 3.1-796.11:2 through 3.1-796.11:10, Code of Virginia	
Forest Products	\$1.7	\$1.7	100.0%	Forest conservation	§§ 58.1-1600 through 58.1-1622, Code of Virginia	
Litter	\$1.3	\$1.3	100.0%	Litter control and recycling	§§ 58.1-1706 through 58.1-1710, Code of Virginia	
Motor Vehicle Sales and Use	\$608.3	\$608.3	100.0%	Highway maintenance, construction, and other transportation activities	§§ 58.1-2400 through 58.1-2426, Code of Virginia	
Peanut Excise	\$0.2	\$0.2	100.0%	Research, education, and promotion of the sale and use of peanuts	§§ 3.1-647 through 3.1-665, Code of Virginia	
Sales and Use	\$3,543.6	\$1,053.8	29.7%	Counties and cities for education and other transportation activities	§§ 58.1-600 through 58.1-639, Code of Virginia	Includes nine months of new 0.25% dedicated to K-12 education; 1% already was so dedicated.
		\$449.9	12.7%	Highway maintenance, construction	§§ 58.1-600 through 58.1-639, Code of Virginia	
Sheep Excise	\$0.0	\$0.0	100.0%	Promotion and development of the Virginia sheep industry	§§ 3.1-1065 through 3.1-1079, Code of Virginia	Total collections are less than \$100,000.
Small Grains Excise	\$0.1	\$0.1	100.0%	Research, education, and promotion of the sale and use of small grains	§§ 3.1-684.41 through 3.1-684.58, Code of Virginia	
Soft Drink Excise	\$0.2	\$0.2	100.0%	Litter control and recycling	§§ 58.1-1700 through 58.1-1705, Code of Virginia	
Soybean Excise	\$0.4	\$0.4	100.0%	Research, education, and promotion of the sale and use of soybeans	§§ 3.1-684.2 through 3.1-684.19, Code of Virginia	
Tire	\$5.2	\$5.2	100.0%	Management and transportation of waste tires	§§ 58.1-640 through 58.1-644, Code of Virginia	
Watercraft Sales and Use	\$7.5	\$3.8	50.0%	Boating-related activities and recreation	§§ 58.1-1400 through 58.1-1410, Code of Virginia	
Wine Liter and Other Alcoholic Beverages	\$144.4	\$8.5	5.9%	Local governments	§§ 4.1-230 through 4.1-239, Code of Virginia	Appropriation Act now sets specific dollar amount.

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Virginia, continued</b>						
<b>Other</b>						
Car Line Companies	\$0.7	\$0.7	100.0%	Local governments	§§ 58.1-2651 through 58.1-2658.1, Code of Virginia	
Railroad Companies	\$4.5	\$4.5	100.0%	Local governments	§§ 58.1-2651 through 58.1-2658.1, Code of Virginia	
Recordation and Deeds of Conveyance	\$546.3	\$40.0	7.3%	Counties and cities for transportation projects or public education	§§ 58.1-800 through 58.1-816.1, Code of Virginia	
		\$40.0	7.3%	U.S. Route 58 corridor development	§§ 58.1-800 through 58.1-816.1, Code of Virginia	
All Other	\$9,885.3	\$0.0	0.0%	General Fund	Code of Virginia	
<b>Total State Tax Collections</b>	<b>\$15,638.0</b>	<b>\$ 3,106.9</b>	<b>19.9%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Washington</b>						
<b>Business</b>						
Business and Occupation	\$2,195.8	\$43.9	2.0%	State health care programs	Chapter 82.04, Revised Code of Washington	
Hazardous Substance	\$80.9	\$42.9	52.9%	Local hazardous waste programs	Chapter 82.21, Revised Code of Washington	
		\$38.0	47.1%	Cleanup of hazardous waste sites	Chapter 82.21, Revised Code of Washington	
Insurance Premiums	\$357.3	\$122.1	34.0%	State health care programs	§ 48.14.020, Revised Code of Washington	
		\$4.8	1.3%	Volunteer firemen's pensions	§ 48.14.020, Revised Code of Washington	
		\$2.4	0.6%	Cities	§ 48.14.020, Revised Code of Washington	
Litter	\$7.1	\$7.1	100.0%	Waste reduction, recycling, and litter control programs	Chapter 82.19, Revised Code of Washington	
Oil Spill	\$6.1	\$6.1	100.0%	Oil spill prevention, response, and restoration programs	Chapter 82.23B, Revised Code of Washington	
Pari-Mutuel	\$2.3	\$1.8	78.0%	Horse Racing Commission operations	Chapter 67.16, Revised Code of Washington	
		\$0.5	22.0%	Bonus payments to owners of winning Washington-bred horses	Chapter 67.16, Revised Code of Washington	
Public Utility	\$343.8	\$10.8	3.1%	Aid to local governments for maintenance of public works facilities	Chapter 82.16, Revised Code of Washington	
Soft Drinks Syrup	\$9.7	\$9.7	100.0%	Violence reduction and drug enforcement programs	Chapter 82.64, Revised Code of Washington	
<b>Excises in Lieu of Property</b>						
Aircraft Excise	\$0.3	\$0.03	10.0%	Aeronautics administrative costs	Chapter 82.48, Revised Code of Washington	
Public Utility District Privilege	\$36.6	\$20.2	54.9%	Local taxing districts	Chapter 54.28, Revised Code of Washington	
		\$16.4	34.8%	Public schools	Chapter 54.28, Revised Code of Washington	
<b>Property</b>						
State Property	\$1,372.6	\$1,372.6	100.0%	Public schools, including debt service for capital construction	§§ 84.52.065 and 84.52.067, Revised Code of Washington	
<b>Sales, Use and Excise</b>						
Aircraft Fuel	\$2.6	\$2.6	100.0%	Aeronautics	Chapter 82.42, Revised Code of Washington	
Beer and Wine	\$47.1	\$13.3	28.3%	Cities	§§ 66.24.210 and 66.24.290, Revised Code of Washington	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Washington, continued</b>						
Beer and Wine, <i>continued</i>		\$0.1	0.2%	Washington State University for wine and grape research	§§ 66.24.210 and 66.24.290, Revised Code of Washington	
		\$0.1	0.2%	State Wine Commission operations	§§ 66.24.210 and 66.24.290, Revised Code of Washington	
		\$0.1	0.2%	Border cities and counties	§§ 66.24.210 and 66.24.290, Revised Code of Washington	
		\$3.3	7.1%	Counties	§§ 66.24.210 and 66.24.290, Revised Code of Washington	
		\$6.0	12.8%	State health care programs	§§ 66.24.210 and 66.24.290, Revised Code of Washington	
		\$6.2	13.3%	Drug enforcement and education	§§ 66.24.210 and 66.24.290, Revised Code of Washington	
Cigarette	\$328.5	\$232.7	71.0%	State health care programs	Chapter 82.24, Revised Code of Washington	
		\$18.4	5.6%	Water quality improvements	Chapter 82.24, Revised Code of Washington	
		\$24.2	7.3%	Drug and alcohol programs	Chapter 82.24, Revised Code of Washington	
Convention Center	\$29.1	\$24.9	85.7%	Facility construction and retirement of bonds	§ 67.40.090, Revised Code of Washington	
		\$4.1	14.3%	State convention and trade center operations	§ 67.40.090, Revised Code of Washington	
Estate Tax				K-12 and higher education	Chapter 83.100, Revised Code of Washington	Passed in 2005 and went into effect in FY 2006.
Liquor Liter and Liquor Sales	\$136.5	\$25.4	18.6%	Drug and alcohol programs	§ 82.08.150, Revised Code of Washington	
		\$2.2	1.6%	Drug enforcement and education	§ 82.08.150, Revised Code of Washington	
		\$3.8	2.7%	Counties	§ 82.08.150, Revised Code of Washington	
		\$15.2	11.1%	Cities	§ 82.08.150, Revised Code of Washington	
Motor Vehicle Fuel and Special Fuel	\$952.5	\$492.0	51.5%	State highways and urban arterial program	Chapters 82.36, 82.38, and 70.149, Revised Code of Washington	
		\$14.6	1.5%	County arterial preservation	Chapters 82.36, 82.38, and 70.149, Revised Code of Washington	
		\$17.7	1.9%	State ferries capital construction	Chapters 82.36, 82.38, and 70.149, Revised Code of Washington	

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Washington, continued</b>						
Motor Vehicle Fuel and Special Fuel, <i>continued</i>		\$17.3	1.8%	State ferries operations	Chapters 82.36, 82.38, and 70.149, Revised Code of Washington	
		\$18.9	1.9%	Rural arterial program	Chapters 82.36, 82.38, and 70.149, Revised Code of Washington	
		\$24.3	2.6%	High-cost projects requiring bond financing	Chapters 82.36, 82.38, and 70.149, Revised Code of Washington	
		\$22.8	3.3%	Refunds, transfers, and administration	Chapters 82.36, 82.38, and 70.149, Revised Code of Washington	
		\$77.3	8.1%	Cities	Chapters 82.36, 82.38, and 70.149, Revised Code of Washington	
		\$99.3	10.4%	Transportation improvement	Chapters 82.36, 82.38, and 70.149, Revised Code of Washington	
		\$146.2	15.3%	Counties	Chapters 82.36, 82.38, and 70.149, Revised Code of Washington	
Rental Car Tax and Sales Tax on Motor Vehicles	\$49.7	\$49.7	100.0%	Multimodal transportation projects	Chapter 82.08, Revised Code of Washington	Includes an additional sales tax on motor vehicles
Retail Sales	\$6,151.0	\$0.1	0.0%	Water quality improvements	Chapter 82.08, Revised Code of Washington	
Solid Waste Collection	\$28.4	\$28.4	100.0%	Aid to local governments for repair and maintenance of public works projects	§ 82.18.020, Revised Code of Washington	
Telephone	\$22.5	\$16.3	72.0%	State enhanced 911 programs and services	Chapter 82.14B, Revised Code of Washington	
		\$6.2	26.7%	Services for hearing impaired	Chapter 82.14B, Revised Code of Washington	
Tobacco Products	\$25.4	\$5.4	21.0%	Water quality improvements	Chapter 82.26, Revised Code of Washington	
		\$11.8	46.4%	State health care programs	Chapter 82.26, Revised Code of Washington	
<b>Other</b>						
Real Estate Excise	\$837.1	\$64.4	7.7%	Aid to local governments for maintenance of public works facilities	Chapter 82.45, Revised Code of Washington	
		\$0.0	0.0%	Housing assistance projects	Chapter 82.45, Revised Code of Washington	
All Other	\$ 965.1	\$0.0	0.0%	General Fund	Revised Code of Washington	
<b>Total State Tax Collections</b>	<b>\$13,988.0</b>	<b>\$3,194.6</b>	<b>22.8%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>West Virginia</b>						
<b>Business</b>						
Synthetic Fuels Production Tax	\$10.9	\$4.0	36.8%	Mining reclamation	West Virginia Code §11-13-2F	
		\$2.1	19.3%	Producing counties for infrastructure improvement and economic development	West Virginia Code §11-13-2F	
		\$2.0	18.3%	Nonproducing counties for regional jail and correctional authority expenses	West Virginia Code §11-13-2F	
Health Care Provider	\$156.5	\$156.5	100%	Medicaid state matching funds	West Virginia Code, § 11-27	In 2001 the Legislature began phasing out the tax on individual providers. It will be eliminated by July 1, 2010.
Insurance Premium	\$14.2	\$14.2	100%	Volunteer fire companies and departments	West Virginia Code §33-3-33	
Additional 1% Fire and Casualty Insurance Premium Tax	\$26.5	\$17.2	65%	Police and firefighter relief funds		
		\$6.6	25%	Volunteer and part-volunteer fire companies		
		\$2.7	10%	Teacher's retirement system		
2% Premium Tax, Additional 1% Premium Tax, Annuity Tax and Minimum Tax	\$97.7	\$2.5	2.6%	Medical malpractice mutual insurance fund	West Virginia Code §33-3-14 and 14a	
Severance	\$232.5	\$18.6	8%	Counties and municipalities	West Virginia Code §11-13A and 11-12B	Generally, 75% of the severance taxes dedicated to local governments are distributed to the counties that actually produce coal, oil or gasoline. The remaining 25% is distributed to all counties and municipalities based on population.
Severance	\$3.6	\$3.6	100%	Division of Forestry Program	West Virginia Code §11-13A-20a	All timber severance is dedicated to Division of Forestry operations.
Severance	\$24.0	\$24.0	100%	State Infrastructure Projects	West Virginia Code §31-15A-16	
<b>Sales, Use and Excise</b>						
Sales Tax (Use Taxes Not Included)	\$960.2	\$27.2	2.8%	School construction projects	West Virginia Code §11-15-30	
		\$5.0	0.52%	Major school improvement projects	West Virginia Code §11-15-30	
Alcoholic Beverage	\$8.4	\$7.1	84.8%	Counties and municipalities	West Virginia Code §60-3, 60-3A, 60-7, and 60-8	
		\$1.3	15.2%	Drunk driving prevention programs	West Virginia Code §60-3, 60-3A, 60-7 and 60-8	
Automobile Privilege	\$176.3	\$176.3	100%	Construction and maintenance of state highways, matching of federal funds, and debt service on highway bonds	West Virginia Code §17A-3-4.	
Gasoline and Special Fund and Motor Carrier Road Excise	\$311.6	\$311.6	100%	Construction and maintenance of state highways, matching of federal funds, and debt service on highway bonds	West Virginia Code §11-14 and 11-14A	
Soft Drinks	\$14.7	\$14.7	100%	Construction maintenance and operation of the school of medicine, dentistry, and nursing at West Virginia University	West Virginia Code §11-19	



State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
Racing	\$3.0	\$0.8	25.5%	Racing Commission operations	West Virginia Code §19-23	
<b>Other</b>						
All Other	\$ 1,864.1	\$0.0	0.0%	General Fund	West Virginia Code	
<b>Total State Tax Collections</b>	<b>\$3,904.2</b>	<b>\$ 798.0</b>	<b>20.4%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Wisconsin</b>						
<b>Fuel</b>						
Motor Fuel	\$957.1	\$957.1	100.0%	Transportation programs	Chapter 78, Wisconsin Statutes	Includes taxes on motor vehicle fuel, special fuel, general aviation fuel, and alternate fuel.
<b>Occupational</b>						
Coal	\$0.9	\$0.8	90.0%	Municipalities and counties	§ 70.42, Wisconsin Statutes	
Grain Storage	\$0.1	\$0.1	100.0%	Municipalities	§ 70.41, Wisconsin Statutes	
Oil Refinery	\$0.1	\$0.1	100.0%	Municipalities	§ 70.421, Wisconsin Statutes	
<b>Other</b>						
Forestry Mill	\$78.2	\$78.2	100.0%	State forestry acquisition, development and management	Article 8, § 10 of Wisconsin Constitution and § 71.58, Wisconsin Statutes	Twenty cents per \$1,000 of property value.
Metalliferous Minerals	\$0.0	\$0.0	100.0%	Counties, municipalities and tribes affected by mining	§ 70.37 to 70.3964, Wisconsin Statutes	
Petroleum Inspection Fee	\$117.7	\$117.7	100.0%	Petroleum tank cleanups and related programs	§ 168.12, Wisconsin Statutes	Three cents per gallon.
Public Utility	\$275.6	\$21.2	7.7%	Transportation programs	§§ 76.01 to 76.30, Wisconsin Statutes	
Recycling Surcharge and Tipping Fee	\$37.3	\$30.4	82.0%	Primarily recycling grants to municipalities	§§ 71.94 and 289.645, Wisconsin Statutes	Business tax surcharge and \$3 per ton solid waste fee.
Vehicle Rental	\$3.9	\$3.9	100.0%	Transportation programs	§ 77.995, Wisconsin Statutes	
<b>Other</b>						
All Other	\$ 9,925.8	\$0.0	0.0%	General Fund	Wisconsin Statutes	
<b>Total State Tax Collections</b>	<b>\$11,396.7</b>	<b>\$1,209.5</b>	<b>10.6%</b>			

State	(dollars in millions)		Percent Dedicated	Distribution	Authority	Notes
	Total Collections	Amount Dedicated				
<b>Wyoming</b>						
<b>Fuel</b>						
Gasoline and Special Fuel	\$82.5	\$68.1	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	
		\$0.3	0.4%	Boating facilities improvement	Wyoming Statutes 39-17-101 to 39-17-111; and 39-17-201 to 39-17-211	
		\$0.3	0.4%	Snowmobile trails improvement	Wyoming Statutes 39-17-101 to 39-17-111; and 39-17-201 to 39-17-211	
		\$0.7	0.8%	Airport maintenance	Wyoming Statutes 39-17-101 to 39-17-111; and 39-17-201 to 39-17-211	
		\$13.1	15.9%	Leaking Underground Storage Tank Program	Wyoming Statutes 39-17-101 to 39-17-111; and 39-17-201 to 39-17-211	
<b>Sales, Use and Excise</b>						
Cigarette	\$5.9	\$4.4	74.5%	Cities, towns and counties	Wyoming Statutes 39-18-101 to 39-18-111	
Sales and Use	\$527.2	\$163.4	31.0%	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	\$726.9	\$176.0	24.2%	Permanent Wyoming Mineral Trust Fund to be appropriated as prescribed by the Legislature	Wyoming Statutes 39-14-101 to 39-14-711	
		\$22.9	3.2%	Rehabilitation of existing water facilities and new water development projects	Wyoming Statutes 39-14-101 to 39-14-711	
		\$12.0	1.8%	Leaking Underground Storage Tank Program	Wyoming Statutes 39-14-101 to 39-14-711	
		\$7.9	1.1%	Department of Transportation	Wyoming Statutes 39-14-101 to 39-14-711	
		\$31.2	4.3%	Cities, towns and counties	Wyoming Statutes 39-14-101 to 39-14-711	
		\$251.6	34.6%	Budget reserve	Wyoming Statutes 39-14-101 to 39-14-711	
<b>Other</b>						
Insurance premium	\$12.3	\$1.6	13.0%	Volunteer firemen's pensions	Wyoming Statutes 26-4-101 to 26-4-105	
All Other	\$ 151.3	\$0.0	0.0%	General Fund	Wyoming Statutes	
<b>Total State Tax Collections</b>	<b>\$1,506.1</b>	<b>\$753.5</b>	<b>50.0%</b>			

## Appendix E. Definitions and Methodology

This study was organized to make comparisons with its predecessors as easy as possible. The summary tables and the individual state tables follow the formats of previous studies. This study also follows the definitions and methodology of the previous studies as closely as practical.

*Earmarking* means designating some or all of the collections from a specific tax or revenue source for a specific expenditure, with the intent that the designation will continue into the future.

A *tax* is “a compulsory payment of a percentage of income, property value, sales price, etc., for the support of a government” and is to be distinguished from a *fee*, which is “a payment asked or given for professional services, admissions, licenses, tuition, etc.” This study is concerned with taxes and generally follows the Census Bureau definitions of *tax* and *fee* just quoted.

Most decisions in this study about what exactions to count as taxes will seem logical to readers. Some may not.

- Like its predecessors, this study counts motor vehicle registration collections and exactions with names such as “highway privilege fee” as taxes, since in general they can be said to be in lieu of personal property taxes if they are not specifically property taxes.
- Like its predecessors, this study excludes unemployment compensation taxes. Because it is a federally mandated tax, it is not subject to the state policy-making process that is the focus of this report. Including it would distort overall state tax collection figures and serve no useful purpose. This exclusion follows the general policy of excluding unemployment compensation taxes from discussions and comparisons of state taxes. This is consistent with Census Bureau policy in its measurement of what it considers to be state general revenue, that is, multipurpose revenues.

Finally, this report is concerned with the earmarking of *state* taxes to the exclusion of local and federal taxes. Sometimes some or all of the proceeds of a state tax are paid to local governments. In this study, a tax is considered to be a state tax if it is levied by state government, regardless of who spends the revenue. Taxes enacted by or levied by local governments are excluded from this study even when the state governments collects the revenue to remit to local governments (as is the case with local sales taxes in some states).

## Note

1. The five major previous multistate studies of earmarking are Tax Foundation, *Earmarked State Taxes* (New York, 1965); Glenn Splieth, memorandum to Legislative Fiscal Committee on Earmarking State Tax Revenue (Helena, Mont.: Office of the Legislative Fiscal Analyst, Nov. 30, 1970); Martha A. Fabricius and Ronald K. Snell, *Earmarking State Taxes*, 2nd Edition (Denver, Colo.: National Conference of State Legislatures, 1990); Arturo Pérez and Ronald K. Snell, *Earmarking State Taxes*, 3rd Edition (Denver, Colo.: National Conference of State Legislatures, 1990); and Fiscal Planning Services Inc., *Dedicated State Tax Revenues* (Bethesda, Md.: FPS Inc., 2000).