

TABLE 2: SUMMARY OF EXCISE TAX RETURNS

AMOUNTS REPORTED BY TAX LINE

CALENDAR 1995 (\$000)

| STATE BUSINESS AND OCCUPATION TAX | | | | | | | |
|-----------------------------------|---|------|--------------------------|------------------------|----------------------------|------------------|---------------------|
| LINE NO. | Column 1 TAX CLASSIFICATION | CODE | Column 2 GROSS AMOUNT | Column 3 DEDUCTIONS | Column 4 TAXABLE AMOUNT | Column 5 RATE | Column 6 TAX DUE |
| 1 | Extracting, Ext. for Hire | 16 | \$2,104,921 | \$75,066 | \$2,029,855 | 0.00506 | \$10,271 |
| 2 | Processing Meat-Whlse | 30 | 2,768,197 | 231,468 | 2,536,729 | 0.00144 | 3,653 |
| 3 | Mfg. Wheat into Flour, Raw Seafood Products, Soybean Processing | 22 | 309,862 | 4,563 | 305,300 | 0.00144 | 440 |
| 4 | Travel Agent Commissions/ Processing Dried Peas | 28 | 679,011 | 3,230 | 675,781 | 0.00287 | 1,082 |
| 5 | Intl Charter Freight Brokers and Stevedoring | 18 | 845,374 | 129,563 | 715,811 | 0.00379 | 2,713 |
| 6 | Insurance Agents/Brokers | 14 | 934,376 | 4,764 | 929,612 | 0.00575 | 8,251 |
| 7 | Manufacturing Fresh Fruit and Vegetables | 21 | 2,029,552 | 76,949 | 1,952,603 | 0.00345 | 6,736 |
| 8 | Processing for Hire/ Printing and Publishing | 10 | 3,083,967 | 50,572 | 3,033,395 | 0.00506 | 15,381 |
| 9 | Manufacturing--Other (Including Aluminum) | 07 | 31,416,402 | 1,032,826 | 30,383,575 | 0.00506 | 153,839 |
| 10 | Wholesaling Wheat, Oats, Corn, Barley, etc. | 15 | 2,946,161 | 454,185 | 2,491,976 | 0.00011 | 274 |
| 11 | Internal Distribution - 2 or More Outlets | 06 | 905,206 | 9 | 905,197 | 0.00506 | 4,582 |
| 12 | Wholesaling - Other (Including Cigarettes) | 03 | 102,348,721 | 30,741,285 | 71,607,436 | 0.00506 | 362,674 |
| 13 | Warehousing, Radio and TV Broadcasting | 17 | 1,882,814 | 403,453 | 1,479,361 | 0.00506 | 7,484 |
| 14 | Public Road Construction/ Government Contracting | 11 | 1,819,882 | 84,248 | 1,735,634 | 0.00506 | 8,786 |
| 15 | Public or Nonprofit Hospitals | 55 | 2,939,627 | 624,057 | 2,315,570 | 0.015 | 25,966 |
| 16 | Selected Bus. Services | 58 | 7,259,862 | 939,490 | 6,320,373 | 0.025 | 158,328 |
| 17 | Financial Services | 72 | 9,191,004 | 3,317,795 | 5,873,209 | 0.017 | 99,846 |
| 18 | Service & Other | 04 | 23,614,662 | 3,788,419 | 19,826,243 | 0.0209 | 414,322 |
| 19 | Retailing of Interstate Transportation Equipment | 19 | 2,848,525 | 245,584 | 2,602,940 | 0.00506 | 13,172 |
| 20 | Retailing | 02 | 89,846,771 | 10,283,040 | 79,563,730 | 0.00471 | 374,771 |
| B&O TOTALS | | | 289,774,896 | 52,490,566 | 237,284,330 | | 1,672,571 |

SALES TAX AND USE TAX

| LINE NO. | Column 1 TAX CLASSIFICATION | CODE | Column 2 GROSS AMOUNT | Column 3 DEDUCTIONS | Column 4 TAXABLE AMOUNT | Column 5 RATE | Column 6 TAX DUE* |
|----------|--------------------------------|------|--------------------------|------------------------|----------------------------|------------------|----------------------|
| 21 | Retail Sales Tax | 01 | \$90,107,059 | \$27,792,456 | \$62,314,603 | 0.065 | \$4,053,556 |
| 22 | Use Tax | 05 | 3,281,343 | 25 | 3,281,318 | 0.065 | 214,965 |

STATE PUBLIC UTILITY TAX

| LINE NO. | Column 1 TAX CLASSIFICATION | CODE | Column 2 GROSS AMOUNT | Column 3 DEDUCTIONS | Column 4 TAXABLE AMOUNT | Column 5 RATE | Column 6 TAX DUE |
|---------------------------|--|------|--------------------------|------------------------|----------------------------|------------------|---------------------|
| 54 | Water Distribution | 60 | \$440,228 | \$27,537 | \$412,691 | 0.05029 | \$20,745 |
| 55 | Sewer Collection | 61 | 294,465 | 129,969 | 164,496 | 0.03852 | 6,336 |
| 56 | Railroad, Express, Car Company | 09 | 216,604 | 189,579 | 27,025 | 0.03852 | 1,041 |
| 57 | Power | 49 | 3,655,166 | 538,358 | 3,116,808 | 0.03873 | 120,706 |
| 58 | Gas Dist., Telegraph | 26 | 679,011 | 3,230 | 675,781 | 0.03852 | 26,031 |
| 59 | Motor Transportation | 08 | 2,381,007 | 1,716,957 | 664,050 | 0.01926 | 12,805 |
| 60 | Urban Transportation/ Vessels Under 65 Feet | 12 | 352,317 | 89,261 | 263,056 | 0.00642 | 1,688 |
| 61 | Other Public Service | 13 | 777,005 | 571,133 | 205,872 | 0.01926 | 3,964 |
| PUBLIC UTILITY TAX TOTALS | | | 8,795,803 | 3,266,024 | 5,529,779 | | 193,317 |

OTHER TAXES

| LINE NO. | Column 1 TAX CLASSIFICATION | CODE | Column 2 GROSS AMOUNT | Column 3 DEDUCTIONS | Column 4 TAXABLE AMOUNT | Column 5 RATE | Column 6 TAX DUE |
|-------------------|--------------------------------|------------|--------------------------|------------------------|----------------------------|------------------|---------------------|
| 62 | Tobacco Products | 20 | \$32,931 | \$5,806 | \$27,125 | 0.749 | \$20,106 |
| 63 | Refuse Collection | 64 | 781,483 | 218,536 | 562,947 | 0.036 | 20,317 |
| 64 | Solid Waste Tax | 56 | 385,663 | 123,281 | 262,382 | 0.01 | 2,634 |
| 65 | Petroleum Tax | 57 | 0 | 0 | 0 | 0.005 | 0 |
| 66 | Hazardous Substance | 65 | 6,829,947 | 994,434 | 5,835,513 | 0.007 | 40,947 |
| 67 | Litter Tax | 36 | 29,324,390 | 0 | 29,324,390 | 0.00015 | 4,409 |
| 70 | Syrup Tax | 54 Gallons | | | | 1 | 9,115 |
| TOTAL OTHER TAXES | | | | | | | 97,527 |

TOTAL STATE TAXES** \$6,231,936

* Reflects reported tax liability prior to any applicable tax credits.

** Does not include \$83,426,000 in use taxes collected by county auditors and \$17,294,000 in sales taxes collected by the Department of Licensing.

NOTE: City, county and transit sales/use tax is reported in the "Local Tax Distributions" report. Average effective business tax rate, excluding retail sales/use tax, for all sources reported on the combined excise tax return = 0.66 percent (tax due amount (except sales/use) / gross