

## BUSINESS TAXES

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### OTHER BUSINESS TAXES - REFUSE COLLECTION TAX

#### **82.18.050 REFUSE SERVICE FOR FEDERAL GOVT.**

Description: Exemption from the 3.6 percent refuse collection tax is allowed for garbage collection service provided to the federal government.

Purpose: To reflect the prohibition against taxing the federal government.

Category/Year Enacted: Government. 1986

Primary Beneficiaries: The U.S. government and its agencies.

Possible Program Inconsistency: None evident.

<u>Taxpayer Savings (\$000)</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>
State tax	\$ 267	\$ 267	\$ 266	\$ 264
Local taxes - none.				

If the exemption were repealed, would the taxpayer savings be realized as increased revenues? No.