GLOSSARY OF SELECTED TERMS USED IN U.S. CENSUS

BUREAU PUBLICATIONS ON STATE GOVERNMENT FINANCES

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*This document provides the glossary that was published in the last annual report on government finances issued by the U.S. Census Bureau, State* Government Finances in 2006*. Note that some definitions may not be applicable to earlier publications or to later data files. Also, earlier publications may have categories no longer published and therefore missing from here.*

*For more information about the terms used in this data series, please refer to the GOVS classification manual, available on-line at this web address:*

*http://www.census.gov/govs/classification/*

**Fiscal Year**. The 12-month period at the end of which the government or any government agency determines its financial condition and the results of its operations and closes its books.

**General Sales or Gross Receipts Taxes**. See under *Sales and Gross Receipts Taxes*.

**Individual Income Taxes**. Taxes on individuals measured by net income and taxes distinctively imposed on special types of income (e.g., interest, dividends, income from intangibles, etc.).

**License Taxes**. Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege; at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities--automobile inspection, gasoline and oil inspection, professional examinations and licenses, etc.--as well as license taxes producing substantial revenues.

1. *Alcoholic beverages*. Licenses for manufacturing, importing, wholesaling, and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.
2. *Amusements*. License taxes imposed on amusement businesses generally or on

specific amusement enterprises (race tracks, theaters, athletic events, etc.). Does not include "licenses" based on value or number of admissions, amount of wagers, or gross or net income, which are classified elsewhere.

1. *Corporations in general*. Franchise license taxes, organization, filing, and entrance

fees, and other license taxes which are applicable, with only specific exceptions,

to all corporations. Does not include corporation taxes based on value of property, net income, or gross receipts from sales, or taxes imposed distinctively on particular types of corporations (public utilities, insurance companies, etc.).

1. *Hunting and fishing*. Commercial and noncommercial hunting and fishing licenses and shipping permits.
2. *Motor vehicles*. License taxes imposed on owners or operators of motor vehicles, commercial and noncommercial, for the right to use public highways, including

charges for title registration and inspection of vehicles. Does not include personal property taxes or sales and gross receipts taxes relating to motor carriers based

on assessed value of property, gross receipts, or net income, or other taxes on the business of motor transport.

1. *Motor vehicle operators*. Licenses for privilege of driving motor vehicles, including both private and commercial licenses.
2. *Occupations and businesses, n.e.c.* License taxes (including examination and

inspection fees) required of persons engaging in particular professions, trades,

or occupations, and such taxes on businesses not elsewhere classified. Includes charges relating to inspection and marketing of seed, feed, fertilizer, gasoline, oil, citrus fruit, and other commodities, and chain store licenses, as well as licenses relating to operation of particular business enterprises.

1. *Public utilities*. License taxes distinctively imposed on public passenger and freight

transportation companies, telephone, telegraph, and light and power companies, and other public utility companies including government-owned utilities. Does not include taxes measured by gross or net income, units of service sold, or value of property.

1. *Other license taxes.* License taxes not listed separately (e.g., animal licenses,

marriage licenses, registration fees on pleasure boats and aircraft, individual

permits to purchase liquor, and other nonbusiness privileges).

**Motor Fuels Sales Taxes**. See under *Sales and Gross Receipts Taxes*.

**Motor Vehicle Licenses Taxes**. See under *License Taxes*.

**Occupations and Business License Taxes**. See under *License Taxes*.

**Pari-mutuel Taxes**. See under *Sales and Gross Receipts Taxes*.

**Property Taxes**. Taxes conditioned on ownership of property and measured by its value. Includes general property taxes related to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles, or on certain or all intangibles.

**Public Utility Taxes**. See under *License Taxes* and *Sales and Gross Receipts Taxes*.

**Sales and Gross Receipts Taxes**. Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services; upon gross receipts, or upon gross income; and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts of "commissions" allowed to merchants for collection of taxes from consumers are excluded. Comprises:

1. *General Sales or Gross Receipts Taxes*. Sales or gross receipts taxes which are

applicable with only specified exceptions to all types of goods and services, or all

gross income, whether at a single rate or at classified rates. Taxes imposed

distinctively upon sales or gross receipts from selected commodities, services, or

businesses are reported separately under category 2 below.

1. *Selective Sales and Gross Receipts Taxes*. Sales and gross receipts taxes imposed

on sales of particular commodities or services or gross receipts of particular

businesses, separately and apart from the application of general sales and gross

receipts taxes. Specific taxes on items such as alcoholic beverages or tobacco

products are examples.

1. Alcoholic beverages. Selective sales and gross receipts taxes on alcoholic

beverages.

1. Amusements. Selective sales and gross receipts taxes on admission tickets

or admission charges and on gross receipts of all or specified types of

amusement businesses.

1. Insurance. Taxes imposed distinctively on insurance companies and

measured by gross premiums or adjusted gross premiums.

1. Motor fuels. Selective sales and gross receipts taxes on gasoline, diesel oil,

and other fuels used in motor vehicles, including aircraft fuel. Note that any

amounts refunded are deducted from gross collections.

1. Pari-mutuels. Taxes measured by amounts wagered at race tracks, including

"breakage" collected by the government.

1. Public utilities. Taxes imposed distinctively on public passenger and freight

transportation companies, telephone, telegraph, and light and power

companies, and other public utility companies and measured by gross

receipts, gross earnings, or units of service sold. Taxes levied on such

companies on other bases are classified elsewhere in accordance with the

nature of the tax.

1. Tobacco products. Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.
2. Other selective sales and gross receipts taxes. Selective sales and gross

receipts taxes relating to specific commodities, businesses, or services not

separately enumerated (lubrication oil, fuel other than motor fuel, meals,

margarine, cement, etc.).

**Selective Sales and Gross Receipts Taxes**. See under *Sales and Gross Receipts Taxes*.

**Severance Taxes**. Taxes imposed distinctively on removal of natural products (e.g., oil, gas, other minerals, timber, fish, etc.) from land or water and measured by value or quantity of products removed or sold.

**State Government**. The state government in each case consists of the legislative, executive, and judicial branches of government and all departments, boards, commissions, and other organizational units. It also includes any semiautonomous authorities, institutions of higher education, districts and other agencies that are subject to administrative and fiscal control by the state through its appointment of officers, determination of budgets, approval of plans, and other devices. For all such agencies, the financial information in this report represents their gross transactions with the public and other governments, rather than only the net effect of such transactions on central state funds. Each data item for a state government consists of the sum of amounts of the type described for all funds and accounts--including not only the general fund but also special revenue funds, sinking funds, public trust funds, bond funds, and all other special funds.

**Taxes.** Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as *General Revenue* and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. It consists of all taxes imposed by a government whether the government collects the taxes itself or relies on another government to act as its collection agent.

**Tobacco Products Sales Taxes**. See under *Sales and Gross Receipts Taxes*.