

## GENERAL REVENUE BY TYPE: TAXES

In Census Bureau statistics on government finances, taxes are compulsory contributions exacted by a government for public purposes, other than from special assessments for capital improvements and from employee and employer contributions or “taxes” for retirement and social insurance systems.

Comprises amounts received (including interest and penalties) from taxes (1) imposed by a government and collected by that government or (2) collected on its behalf by another government serving as its agent. See Section 4.3.1 for additional explanations.

Excludes protested amounts and discounts; special assessments for property improvements (use *Special Assessments*, code U01); compulsory contributions to social insurance systems even if labeled a tax – e.g., Federal Social Security tax, unemployment insurance and workers’ compensation payroll taxes, etc. (report at appropriate *Insurance Trust Revenue* code); taxes collected by a government as an agent for another government which actually imposed the tax (agency transaction) except amounts retained as a fee or shared tax.

Refunds of taxes paid are deducted from gross tax receipts even if they were reported as tax revenue in a prior fiscal year.

Taxes are classified according to the type of tax imposed. Unlike most other Census Bureau finance statistics, they are not categorized along any functional lines.

### CATEGORY

### PROPERTY TAXES

#### Code T01 Property Taxes

Taxes imposed on ownership of property and measured by its value.

**Definition:** Three types of property taxes, all having in common the use of value as a basis for the tax:

- General property taxes, relating to property as a whole, taxed at a single rate or at classified rates according to the class of property. Property refers to real property (e.g., land and structures) as well as personal property; personal property can be either tangible (e.g., automobiles and boats) or intangible (e.g., bank accounts and stocks and bonds).
- Special property taxes, levied on selected types of property (e.g., oil and gas properties, house trailers, motor vehicles, and intangibles) and subject to rates not directly related to general property tax rates.
- Taxes based on income produced by property as a measure of its value on the assessment date.

**Includes:** Penalties and interest on delinquent property taxes; proceeds of tax sales and tax redemptions, up to the amount of taxes due plus penalties and interest (report any excess receipts as follows: report amounts retained by the taxing government at *Miscellaneous General Revenue, NEC*, code U99, and exclude any amounts held for or returned to original property owner(s)). For governments collecting taxes as agents for another, includes any commissions, fees, or other items representing collection expenses retained from tax proceeds.

**Code T01 Property Taxes - continued****Excludes:**

- Discounts to taxpayers for prompt payment of their tax bill.
- Taxes or other charges on property measured by any basis other than its value, such as area, front footage, or other “special assessments” (use *Special Assessments*, code U01) as well as such measures as corporate stock, bank deposits, or “per head” taxes (see description under *License Taxes*, codes T20 – T29).
- Taxes measured by taxpayer’s income from intangible property (report at *Income Taxes*, codes T40 and T41).
- Taxes paid in protest and held by government in a suspense fund (report as property tax revenue if dispute is settled in government’s favor; do not report as tax revenue any amounts returned to taxpayer). See Section 3.11.1.
- Taxes from utility owned by the taxing government (nonrevenues).
- Payments-in-lieu-of-taxes (if paid by another government, report at *Intergovernmental Revenue*; if paid by a private organization, use *Miscellaneous General Revenue, NEC*, code U99; and if paid by another agency or utility of the same government, exclude entirely from revenue).

**CATEGORY****SALES AND GROSS RECEIPTS TAXES**

Taxes on goods and services, measured on the basis of the volume or value of their transfer, upon gross receipts or gross income therefrom, or as an amount per unit sold (gallon, package, etc.); and related taxes based upon use, storage, production, importation, or consumption of goods and services. Includes licenses levied at more than minor rates.

Excludes dealer discounts or “commissions” allowed to merchants for collecting taxes; taxes on the severance of natural resources, measured by value or quantity severed (report at *Severance Taxes*, code T53), except when imposed as a part of and at the same rate as general sales or gross receipts taxes.

**Code T08 Federal Customs Duties**

**Definition:** Taxes levied on the importation or exportation of goods and services.

**Special Consideration:**

This tax category applies only to the Federal Government. State and local governments are excluded by definition.

**Code T09 General Sales and Gross Receipts Taxes**

**Definition:** Taxes applicable with only specified exceptions (e.g., food and prescribed medicines) to sales of all types of goods and services or to all gross receipts, whether at a single rate or at classified rates; and sales use taxes.

**Includes:** This includes sales or gross receipts taxes on the purchase or lease of motor vehicles, if there is no specific and separate tax law covering this activity. Also includes sales tax from internet-retailers (online) and remote sellers.

**Code T09 General Sales and Gross Receipts Taxes - continued**

**Excludes:** Taxes imposed distinctively on sales of or gross receipts from selected commodities, services, or businesses (report at appropriate *Selective Sales and Gross Receipts Taxes*, codes T10 - T19). If a sales tax on vehicles is authorized by a law distinctly separate from a general sales tax law, use *Other Selective Sales and Gross Receipts*, code T19.

***Online Sales and Gross Receipts Tax***

**Definition:** Taxes collected by internet-retailers (online) and remote sellers. Includes all applicable taxes with only specified exceptions (e.g., food and prescribed medicines) to sales of all types of goods and services or to all gross receipts, whether at a single rate or at classified rates; and sales use taxes.

**SUB-CATEGORY****SELECTIVE SALES AND GROSS RECEIPTS TAXES**

Taxes imposed on the sale of particular commodities or services or on gross receipts of particular businesses separately and apart from General Sales or Gross Receipts Taxes; and licenses measured by sales or gross receipts and producing more than minor amounts of revenue.

Excludes license fees for commodity inspections at a rate per unit of commodity inspected that produces only minor revenue (report at appropriate *License Taxes*, codes T20 – T29).

**Code T10 Alcoholic Beverages Sales Tax**

**Definition:** Taxes on sale of alcoholic beverages, whether collected through government-operated liquor stores or through private outlets.

**Code T11 Amusements Sales Tax**

**Definition:** Taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.

**Code T12 Insurance Premiums Sales Tax**

**Definition:** Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.

**Code T13 Motor Fuels Sales Tax**

**Definition:** Taxes on gasoline, diesel oil, aviation fuel, “gasohol,” “ethanol,” and any other fuels used in motor vehicles or aircraft.

**Excludes:** Taxes on sale of fuels other than motor fuels – e.g., for heating, lighting, cooking, etc. (report at *Other Selective Sales Taxes*, code T19); and refunds of fuel taxes (deduct from gross tax proceeds).

## Code T15 Public Utilities Sales Tax

**Definition:** Taxes imposed distinctively on public utilities, and measured by gross receipts, gross earnings, or units of service sold, either as a direct tax on consumers or as a percentage of gross receipts of utility.

**Includes:** Public utilities include passenger and freight transportation companies; telephone (land based and mobile), telegraph, cable television providers, and Internet service providers, in addition to the electric power, gas, mass transit, and water supply utilities defined separately for Census Bureau statistics on government-operated utilities.

**Excludes:** Payments-in-lieu-of-taxes from utilities operated by other governments (report at *Intergovernmental Revenue*); any tax or payment-in-lieu-of-taxes imposed on a government's own utility gross receipts (interfund transfer); taxes levied on such companies on any other basis (report at appropriate tax related to the type of measurement concerned).

### Special Considerations:

1. Report here taxes imposed by a government on its own utility if they are billed directly to consumers on a percentage or flat rate base and are clearly visible to the consumer as a tax separate from the utility charges. Do not include taxes on the gross receipts of its own utilities.
2. The term "public utility" is applied broadly within this category and is not limited to the four public utility types used in the Census Bureau classification system to define government-operated utilities.

## Code T16 Tobacco Products Sales Tax

**Definition:** Taxes on tobacco products and synthetic cigars and cigarettes, including related products like cigarette tubes and paper.

## Code T17 Marijuana Sales Tax

**Definition:** Taxes, if separate or additional rate from the general sales tax rate (see 'Excludes' section below), on marijuana and marijuana products including both medical and recreational purposes. Medical marijuana is defined as taxes on marijuana and marijuana products sold for use as a medicinal tool as prescribed by a doctor/medical professional. Recreational marijuana is defined as taxes on marijuana and marijuana products sold for use other than medical purposes.

**Excludes:** Criminal or civil fines for possession of marijuana in excess of allowable amount (use Fines and Forfeits, code U30). For states that do not have a specific marijuana and marijuana products tax rate, and charge at the general sales tax rate (use General Sales and Gross Receipts, code T09).

## Code T18 Sports Betting Sales Tax

**Definition:** Taxes on amount of winnings, less any losses, from the gambling activity of predicting sports results and placing a wager on the outcome through a bookmaker/sportsbook. Additionally, taxes collected from pari-mutuel betting are included.

## Code T18 Sports Betting Sales Tax – continued

**Includes:** The vast majority of bets placed on association football, American football, basketball, baseball, hockey, track cycling, auto racing, mixed martial arts, and boxing at both the amateur and professional levels, horse-racing, dog racing, jai-lai, etc. Sports betting can also extend to the outcomes of non-athletic events, such as reality show contests, entertainment awards shows, and political elections.

**Excludes:** Taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses (use Amusements Sales Tax, code T11). Licenses for sports betting (use Occupation and Business License, code T28. Racetrack licenses not based on amounts wagered (report at Amusement License Taxes, code T21 which is no longer collected in QTAX as of Q1 2022); sales taxes on racetrack admissions (use Amusements Sales Tax, code T11).

## Code T19 Other Selective Sales and Gross Receipts Taxes

**Definition:** Taxes on specific commodities, businesses, or services not reported separately above (e.g., on contractors, hotel/motel, lubricating oil, fuels other than motor fuel, motor vehicles, meals, soft drinks, margarine, etc.). For state governments, includes sales or use taxes based on sales price, where the authorizing legislation is separate from the state’s general sales and use tax law.

**Examples:** For state governments, includes the following:

- Special taxes on car rentals, such as Florida’s Motor Vehicle Car Rental Surcharge.
- State medical provider taxes, such as New Hampshire’s Medicaid Assessment Program and West Virginia’s Health Care Provider Tax.
- If a motor vehicle sales tax is based on the sales price of the vehicle and the authorizing legislation is separate from the general sales tax law, it is coded at T19.

## CATEGORY

## LICENSE TAXES

Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege. Can be levied at a flat rate or by such bases as capital stock or surplus, number of business units, or capacity. Generally, includes taxes on property levied on some basis other than assessed value (e.g., on corporate stock or bank deposits). Also includes “fees” related to licensing activities as well as license taxes producing substantial revenues.

Excludes taxes measured directly by transactions, by gross or net income and receipts, or by value of property, except those with only minor rates (report at appropriate *Tax* code related to the type of measurement concerned).

## Code T20 Alcoholic Beverages License

**Definition:** Licenses for manufacturing, importing, wholesaling, and retailing of alcoholic beverages.

**Code T20 Alcoholic Beverages License - continued**

**Excludes:** Taxes based on volume or value of transactions (report at *Alcoholic Beverage Sales Taxes*, code T10) or on assessed value of property (report at *Property Taxes*, code T01); and Federal customs duties on alcoholic beverage imports (use *Federal Customs Duties*, code T08).

**Code T21 Amusements License**

**Definition:** Licenses on amusement businesses generally and on specific types of amusement enterprises or devices (e.g., race tracks, movie theaters, athletic events, pinball and video game machines, etc.).

**Excludes:** “Licenses” based on value or number of admissions (report at *Amusements Sales Taxes*, code T11), on amount of wagers (report at *Pari-mutuels Sales Taxes*, code T14), or on gross or net income and receipts (use code T11).

**Code T22 Corporations in General License**

**Definition:** Franchise license taxes; organization, filing and entrance fees; taxes on property measured by amount of corporate stock, debt, or other basis besides assessed value of property; and other licenses applicable with few, specified exceptions to all corporations.

**Excludes:** Taxes on corporations based on value of property (use *Property Taxes*, code T01), on net income (report at *Corporation Net Income Taxes*, code T41), or on gross receipts from sales, other than at minor rates (use *General Sales and Gross Receipt Taxes*, code T09); and taxes distinctively imposed on particular kinds of businesses, such as public utilities, insurance companies, etc. (report at appropriate *Selective Sales Tax*, codes T10 – T19).

**Code T23 Hunting and Fishing License**

**Definition:** Licenses for commercial and noncommercial hunting and fishing permits.

**Code: T24 Motor Vehicles License**

**Definition:** Licenses imposed on owners or operators of motor vehicles for the right to use public highways, such as fees for title registration, license plates, vehicle inspection, vehicle mileage and weight taxes on motor carriers, highway use taxes, and off-highway fees.

**Excludes:** Personal property taxes on motor vehicles (use *Property Taxes*, code T01); sales or gross receipts taxes on the sale of motor vehicles (use *General Sales and Gross Receipts Taxes*, code T09); taxes on motor carriers based on assessed value of property (use code T01), gross receipts (use code T09), net income (use *Corporation Net Income Taxes*, code T41); and other taxes on the business of motor transport (use *Occupation and Business Licenses, NEC*, code T28).

**Code T25 Motor Vehicle Operators License**

**Definition:** Licenses for the privilege of driving motor vehicles, both commercial and private.

**Code T26 Marijuana License Tax**

**Definition:** Licenses for growing, importing, wholesaling, manufacturing, retailing, and use of marijuana products.

**Excludes:** Taxes based on volume or value of transactions (report at Marijuana Sales Taxes, code T17) or on assessed value of property (use Property Taxes, code T01).

**Code T27 Public Utilities License**

**Definition:** Licenses distinctively imposed on public utilities, whether privately- or publicly-owned.

**Includes:** Public utilities include passenger and freight transportation companies; telephone (land based and mobile), telegraph, cable television providers, and Internet service providers, in addition to the electric power, gas, mass transit, and water supply utilities defined separately for Census Bureau statistics on government-operated utilities.

**Excludes:** Taxes measured by gross or net income, units of service sold, value of property (report previous items at appropriate *Tax* code related to the type of measurement concerned); and payments-in-lieu-of-taxes received from other government-owned utilities (report at *Intergovernmental Revenue*).

**Code T28 Occupation and Businesses License, NEC**

**Definition:** Licenses (including examination and inspection fees) required of persons engaged in particular professions, trades, or occupations; taxes on insurance companies based on value of their policies; such taxes on businesses not elsewhere classified; and charges or fees relating to the inspection and marketing of commodities (e.g., seed, feed, fertilizer, gasoline, oil, citrus fruit, etc.).

**Code T29 Other License Taxes**

**Definition:** Licenses not listed separately above (e.g., animal licenses including “per head” levies on livestock, health permits, marriage licenses, building and equipment permits, individual permits to purchase liquor, registration fees on aircraft and pleasure boats, impact fees paid in connection with issuance of building permits, and other nonbusiness privileges).

**CATEGORY****INCOME TAXES**

Taxes levied on the gross income of individuals or on the net income of corporations and businesses (i.e., after allowable deductions).

Deduct refunds of taxes from gross collections even if they were recorded as tax revenue in a previous fiscal year.

**Code T40 Individual Income Taxes**

**Definition:** Taxes on individuals measured by net income and taxes on special types of income (e.g., interest, dividends, income from intangible property, etc.).



**Code T40 Individual Income Taxes - continued**

**Includes:** For local governments, includes wages, salaries, and other compensation earned by both residents and nonresidents, that are subject to tax collections by the reporting government.

**Excludes:** Taxes using income from intangible property as a measure of its value as of assessment date (report at *Property Taxes*, code T01); income taxes on unincorporated businesses (report at *Corporation Net Income*, code T41); payroll taxes to finance insurance trusts programs, such as Social Security taxes (report at appropriate *Social Insurance Trust Revenue* code); and city gross earnings taxes (report at *Taxes, NEC*, code T99).

**Special Consideration:**

This category includes combined individual and corporation income taxes where proceeds could not be separated in older, historical data.

**Code T41 Corporation Net Income Taxes**

**Definitions:** Taxes on corporations and unincorporated businesses (when taxed separately from individual income), measured by net income, whether on corporations in general or on specific kinds of corporations, such as financial institutions.

**Excludes:** Income taxes on gross income or receipts of corporations (report at *Sales and Gross Receipts Taxes*, codes T09 – T19) and combined corporation and individual income taxes not separable by type in older, historical data (report at *Individual Income Taxes*, code T40).

**Examples:** State governments – Michigan’s VAT tax (Single Business Tax) is classified here.

**Special Consideration:**

Although such taxes may be called “license” or “franchise taxes,” they are classified here if measured by net income.

**CATEGORY****OTHER TAXES****Code T50 Death and Gift Taxes**

**Definition:** Taxes imposed on the transfer of property at death, in contemplation of death, or as a gift (e.g., inheritance and estate taxes).

**Code T51 Documentary and Stock Transfer Taxes**

**Definition:** Taxes on the recording, registration, and transfer of documents, such as mortgages, deeds, and securities.

**Excludes:** Taxes on recording or transfer of motor vehicle titles (report at *Motor Vehicle Licenses*, code T24).

**Code T53 Severance Taxes**

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



## Code T99 Taxes, NEC

**Definition:** Taxes not listed separately or provided for in categories above, such as taxes on land at a specified rate per acre (rather than on assessed value).

**Examples:** Local governments – Pennsylvania townships commonly impose a “Per Capita Tax” that is based strictly on residency within a community

### **Special Consideration:**

For local governments, this category includes local “gross earnings” taxes, which are paid by employers’ based on their total payroll (not to be confused with individual income taxes imposed on employees and reported at *Individual Income Taxes*, code T40).