

Quarterly Survey of Selected Local Taxes (F-73): Proposed Questions
June 25, 2008

① SALES TAXES

Include:

- *Taxes on goods and services measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.)*
- *Current and delinquent amounts, penalties, and interest*

Exclude:

- *Receipts from service charges, special assessments, interest earnings, fines, and any other sources that are not taxes or licenses*

A. What was the amount of GENERAL SALES TAXES collected by your agency for the three (3) months ending [date, year]?.....

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Include:

- *Sales use taxes*
- *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*

B. What was the amount of MOTOR FUELS SALES TAXES collected by your agency for the three (3) months ending [date, year]?.....

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Include:

- *Taxes on gasoline, diesel oil, aviation fuel, "gasohol," "ethanol," and any other fuels used in motor vehicles or aircraft*

C. What was the amount of PUBLIC UTILITIES SALES TAXES collected by your agency for the three (3) months ending [date, year]?.....

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Include:

- *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*

D. What was the amount of ALCOHOLIC BEVERAGES SALES TAXES collected by your agency for the three (3) months ending [date, year]?.....

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Include:

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

E. What was the amount of TOBACCO PRODUCTS SALES

TAXES collected by your agency for the three

(3) months ending [date, year]?.....

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Include:

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

F. What was the amount of ALL OTHER SALES

TAXES collected by your agency for the three

(3) months ending [date, year]?.....

\$.00
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Include:

- *Hotel & Motel sales Tax*
- *Car Rental Sales Tax*
- *Amusements Sales Tax*
- *Pari-mutuels Sales Tax*
- *Insurance Premium Sales Tax*
- *Other sales taxes not otherwise specified, etc.*

☉ LICENSE TAXES

Include:

- *Current and delinquent amounts, penalties, and interest.*

Exclude:

- *Receipts from service charges, special assessments, interest earnings, fines, and any other sources that are not taxes or licenses*

A. What was the amount of MOTOR VEHICLES LICENSE

TAXES collected by your agency for the three

(3) months ending [date, year]?.....

\$.00
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Include:

- *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*

B. What was the amount of MOTOR VEHICLES OPERATORS

TAXES collected by your agency for the three

(3) months ending [date, year]?.....

\$.00
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Include:

- Licenses for the privilege of driving motor vehicles, both commercial and private

C. What was the amount of ALL OTHER LICENSE TAXES collected by your agency for the three (3) months ending [date, year]?.....

\$.00
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Include:

- Alcoholic beverages licenses
- Amusements licenses
- Public utilities licenses
- Occupational & business licenses
- Health permits
- Building & equipment permits
- Marriage licenses
- Hunting and fishing licenses
- Other license taxes or fees not otherwise specified, etc.

③ INCOME TAXES

Include:

- Current and delinquent amounts, penalties, and interest.

Exclude:

- Taxes using income from intangible property as a measure of its value as of assessment date.
- Payroll taxes to finance insurance trusts programs such as Social Security taxes, and city gross earning taxes.
- Receipts from service charges, special assessments, interest earnings, fines, and any other sources that are not taxes or licenses

A. What was the amount of INDIVIDUAL INCOME TAXES collected by your agency for the three (3) months ending [date, year]?.....

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Include:

- Taxes on individuals measured by net income and taxes on special types of income (e.g., interest, dividends, income from intangible property, etc.)
- Combined individual and corporation income taxes, if those proceeds cannot be separated.

B. What was the amount of CORPORATION NET INCOME TAXES collected by your agency for the three (3) months ending [date, year]?.....

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Include:

- *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*

④ OTHER TAXES

What was the amount of ALL OTHER TAXES collected by your agency for the three (3) months ending [date, year]?.....

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Include:

- *Documentary & stock transfer taxes*
- *Death and gift taxes*
- *Severance taxes*
- *Any other taxes not otherwise specified*

⑤ TOTAL TAXES

What was the amount of TOTAL TAXES collected by your agency for the three (3) months ending [date, year]?.....

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