

**QUESTIONS FOR THE QUARTERLY SURVEY OF
NON-PROPERTY TAXES (F-73)**

April 10, 2009

GENERAL INSTRUCTIONS

- Please report amounts covering all funds and accounts of your entire government, except for any employee-retirement funds administered by your government.
- Some of the items may not apply to your government. Carefully read the definition of each item to determine whether it applies to any of your government's transactions.
- Estimates are acceptable. If substantially accurate figures can be supplied by the due date, do **not** delay reporting to await final figures.
- Please report a zero (e.g., \$0) when there are no collections for imposed taxes or license fees for the quarter requested.
- Exclude any amounts received for revenue sharing from the state or from other governments.

❶ SALES TAXES – What was the amount of collections for each of the following types of sales tax imposed by your government for the three (3) months ending [date]?

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 license fees.*
- *Sales tax distributions for revenue sharing from the state or from other governments*

A. General sales & gross receipts taxes.....

\$.00
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Include:

- *Sales and 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.*

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B. Motor fuels sales taxes.....

Include:

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

C. Public utilities sales taxes..... \$.00

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.*
- *Telephone, cable TV, and other telecom taxes, e.g., 911 taxes.*

D. Alcoholic beverages sales taxes..... \$.00

Include:

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

E. Tobacco products sales taxes..... \$.00

Include:

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

F. All other sales and use taxes..... \$.00

Include:

- *Hotel and motel tax*
- *Car rental tax*
- *Amusements tax*
- *Pari-mutuels tax*
- *Insurance premiums tax*
- *Other sales taxes not otherwise specified*

② LICENSE & PERMIT FEES – What was the amount of collections for each of the following types of license fees imposed by your government for the three (3) months ending [date]?

Include:

- *License and permit fees exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or non-business privilege.*
- *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 license fees.

A. Motor vehicles licenses AND Motor vehicle operators licenses

\$.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.
- Vehicle sticker fees required to operate motor vehicles.
- Licenses for the privilege of driving motor vehicles, both commercial and private

B. All other licenses

\$.00
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Include:

- Alcoholic beverages licenses
- Amusements licenses
- Public utilities licenses
- Occupation & business licenses
- Health permits
- Building & equipment permits
- Marriage licenses
- Hunting and fishing licenses
- Parking permits
- Other license fees not otherwise specified

③ INCOME TAXES - What was the amount of collections for each of the following types of income tax imposed by your government for the three (3) months ending [date]?

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 trust 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 license fees.

A. Individual income taxes \$00

Include:

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

Exclude:

- Income tax distributions for revenue sharing from the state or from other governments

B. Corporation net income taxes \$00

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 NON-PROPERTY TAXES

What was the amount of collections for all other non-property taxes imposed by your government for the three (3) months ending [date]?..... \$00

Include:

- Real estate, mortgage and securities transfer
- Estate and Death & Gift taxes
- Severance taxes
- Any other taxes not otherwise specified

Exclude:

- Property taxes