

**TABLE 2: SUMMARY OF EXCISE TAX RETURNS
AMOUNTS REPORTED BY TAX TYPE AND LINE CODE
4TH QUARTER, 2013 (\$000)**

| STATE BUSINESS AND OCCUPATION TAX | | | | | | | |
|--|--|-----------|--------------------|-------------------|--------------------|----------|----------------|
| NO. | TAX CLASSIFICATION | LINE CODE | GROSS AMOUNT | DEDUCTIONS | TAXABLE AMOUNT | RATE | TAX DUE |
| 1 | Extracting, Extracting for Hire | 16 | \$116,844 | \$3,273 | \$113,571 | 0.004840 | \$550 |
| 2 | Processing Meat-Whlse, Mfg. Wheat into Flour Raw Seafood, Soybean, and Canola Proc. | 30 | 1,716,744 | 194,411 | 1,522,333 | 0.001380 | 2,101 |
| 3 | Travel Agent Commissions; International Charter Freight, Brokers and Stevedoring | 28 | 1,249,911 | 166,530 | 1,083,381 | 0.002750 | 2,979 |
| 4 | Insurance Agents/Brokers | 14 | 672,339 | 2,845 | 669,494 | 0.004840 | 3,240 |
| 5 | Splitting or Processing Dried Peas; Presc. Drug Warehousing; Manufacturing Dairy Products | 21 | 1,217,440 | 23,678 | 1,193,762 | 0.001380 | 1,647 |
| 6 | Processing for Hire/Printing and Publishing | 10 | 592,765 | 19,332 | 573,433 | 0.004840 | 2,775 |
| 7 | Manufacturing | 7 | 7,654,116 | 247,436 | 7,406,680 | 0.004840 | 35,848 |
| 8 | Royalties; Child Care | 80 | 767,071 | 164,130 | 602,941 | 0.004840 | 2,918 |
| 9 | Wholesaling | 3 | 56,709,158 | 21,292,451 | 35,416,707 | 0.004840 | 171,417 |
| 10 | Warehousing, Radio and TV Broadcasting; Public Road Construction/Gov't Contracting | 11 | 1,583,247 | 256,229 | 1,327,018 | 0.004840 | 6,423 |
| 11 | Public or Nonprofit Hospitals | 55 | 2,678,655 | 579,987 | 2,098,667 | 0.015000 | 31,480 |
| 12 | For Profit Hospitals, Scientific R&D | 135 | 547,670 | 361,909 | 185,761 | 0.015000 | 2,786 |
| 13 | Cleanup of Radioactive Waste for U.S. Gov't Environmental Remedial Action | 83 | 657,746 | 163 | 657,583 | 0.004710 | 3,097 |
| 14 | Service & Other Activities | 4 | 31,988,280 | 6,765,748 | 25,222,532 | 0.015000 | 378,338 |
| 15 | Gambling Contests of Chance (\$50,000 per year or greater) | 192 | 113,048 | 40,073 | 72,974 | 0.016300 | 1,189 |
| 16 | Retailing of Interstate Transportation Equip. | 19 | 607,912 | 253,662 | 354,251 | 0.004840 | 1,715 |
| 17 | Retailing | 2 | 52,559,499 | 9,414,674 | 43,144,825 | 0.004710 | 203,212 |
| 18 | Non-Mfg Aerospace Product Development | 188 | 56,584 | 531 | 56,053 | 0.009000 | 504 |
| 19 | FAR Part 145 Repair Stations | 189 | 71,046 | 1,675 | 69,371 | 0.002904 | 201 |
| 20 | Mfg. of Aluminum/Solar Energy/FAR | 190 | D | D | D | 0.002904 | D |
| 21 | Wholesaling of Aluminum/Solar Energy | 191 | D | D | D | 0.002904 | D |
| 22 | Manufacturing of Solar Energy | 127 | D | D | D | 0.002750 | D |
| 23 | Wholesaling of Solar Energy | 128 | 49,738 | 2,510 | 47,228 | 0.002750 | 130 |
| 24 | Mfg. of Commercial Airplanes or Components | 195 | 712,999 | 2,346 | 710,653 | 0.002904 | 2,064 |
| 25 | Whlse of Commercial Airplanes or Components | 196 | 3,898,952 | 974,514 | 2,924,438 | 0.002904 | 8,493 |
| 26 | Retailing of Commercial Airplanes or Components | 197 | 11,547,518 | 487,096 | 11,060,423 | 0.002904 | 32,119 |
| 27 | Publication of Newspapers | 126 | 138,356 | 897 | 137,459 | 0.003500 | 481 |
| 28 | Parimutuel Wagering | 193 | 16,127 | 13,570 | 2,557 | 0.001300 | 3 |
| 29 | Processing for Hire Timber Products | 300 | 80,290 | 276 | 80,014 | 0.003424 | 274 |
| 30 | Extracting Timber, Extracting for Hire Timber | 301 | 185,001 | 15,260 | 169,741 | 0.003424 | 581 |
| 31 | Manufacturing of Timber or Wood Products | 302 | 1,127,170 | 98,488 | 1,028,682 | 0.003424 | 3,522 |
| 32 | Wholesaling of Timber or Wood Products | 303 | 2,267,887 | 1,257,413 | 1,010,474 | 0.003424 | 3,460 |
| 33 | Sale of Standing Timber | 304 | 27,904 | 0 | 27,904 | 0.003424 | 96 |
| 34 | Manufacturing of Semi-Conductors | 607 | D | D | D | 0.002750 | D |
| TOTAL B&O TAXES | | | 181,612,017 | 42,641,106 | 138,970,911 | | 903,646 |

STATE SALES TAX AND USE TAX

| NO. | TAX CLASSIFICATION | LINE CODE | GROSS AMOUNT | DEDUCTIONS | TAXABLE AMOUNT | RATE | TAX DUE |
|----------------------------------|--------------------|-----------|-------------------|-------------------|-------------------|----------|------------------|
| 35 | Retail Sales Tax | 1 | \$52,808,332 | \$21,586,233 | \$31,222,099 | 0.065000 | \$2,029,436 |
| 36 | Use Tax | 5 | 1,681,019 | 0 | 1,681,019 | 0.065000 | 109,266 |
| TOTAL STATE SALES/USE TAX | | | 54,489,351 | 21,586,233 | 32,903,118 | | 2,138,703 |

STATE PUBLIC UTILITY TAX

| NO. | TAX CLASSIFICATION | LINE CODE | GROSS AMOUNT | DEDUCTIONS | TAXABLE AMOUNT | RATE | TAX DUE |
|-----------------------------------|--|-----------|------------------|------------------|------------------|----------|----------------|
| 37 | Water Distribution | 60 | \$295,115 | \$22,986 | \$272,129 | 0.050290 | \$13,685 |
| 38 | Sewer Collection | 61 | 166,515 | 74,712 | 91,803 | 0.038520 | 3,536 |
| 39 | Power | 49 | 1,942,737 | 290,475 | 1,652,262 | 0.038734 | 63,999 |
| 40 | Gas Dist., Telegraph | 26 | 442,701 | 9,272 | 433,428 | 0.038520 | 16,696 |
| 41 | Motor Transportation, Railroad, Railroad Car | 8 | 1,910,058 | 1,426,042 | 484,016 | 0.019260 | 9,322 |
| 42 | Log Hauling over Public Highways | 125 | 13,267 | 5,193 | 8,129 | 0.013696 | 106 |
| 42 | Urban Transportation/Vessels Under 65 Feet | 12 | 308,633 | 91,335 | 217,299 | 0.006420 | 1,395 |
| 43 | Other Public Service | 13 | 347,604 | 286,042 | 61,562 | 0.019260 | 1,186 |
| TOTAL PUBLIC UTILITY TAXES | | | 5,426,630 | 2,206,057 | 3,220,628 | | 109,925 |

OTHER TAXES

| NO. | TAX CLASSIFICATION | LINE CODE | GROSS AMOUNT | DEDUCTIONS | TAXABLE AMOUNT | RATE | TAX DUE |
|----------------------------|---------------------------------------|-----------|----------------|------------|----------------|---------------|--------------------|
| 44 | Motor Vehicle Sales/Leases | 120 | \$2,474,338 | \$0 | \$2,474,338 | 0.003000 | 7,423 |
| 45 | Litter Tax | 36 | 17,543,026 | 0 | 17,543,026 | 0.000150 | 2,631 |
| 46 | Tobacco Products | 20 | 6,585 | 0 | 6,585 | 0.950000 | 6,256 |
| 47 | Cigar Tax (\$0.67 or more) | 194 | Cigars | 0 | 437 \$ | .65 /Cigar | 284 |
| 48 | Little Cigar Tax | 198 | Cigars | 0 | 6,259 \$ | .15 /Cigar | 947 |
| 49 | Moist Snuff (1.2 oz. or less) | 162 | Units | 0 | 9,314 \$ | 2.52 /Unit | 23,527 |
| 50 | Moist Snuff (more than 1.2 oz.) | 163 | Units | 0 | 113 \$ | 2.10 /Unit | 238 |
| 51 | Spirit Sales to Licensees | 251 | 33,682 | 765 | 32,917 | 0.137000 | 4,510 |
| 52 | Spirit Sales to Consumers | 252 | 157,183 | 17 | 157,166 | 0.205000 | 32,219 |
| 53 | Spirits Liter Sales to Licensees | 253 | Liters | 0 | 2,225 \$ | 2.4408/Liter | 5,430 |
| 54 | Spirits Liter Sales to Consumers | 254 | Liters | 0 | 8,860 \$ | 3.7708/Liter | 33,409 |
| 55 | Refuse Collection | 64 | 387,453 | 130,052 | 257,400 | 0.036000 | 9,266 |
| 56 | Petroleum Products Tax (N/A) | 57 | 0 | 0 | 0 | 0.000000 | 0 |
| 57 | Hazardous Substance | 65 | 7,409,033 | 219,663 | 7,189,369 | 0.007000 | 50,326 |
| 58 | IMR | 79 | 35,968 | 0 | 35,968 | 0.060000 | 2,158 |
| 59 | Solid Fuel Burning Device Fee | 59 | Devices | 0 | 3 \$ | 30.00 /Device | 98 |
| 60 | Syrup Tax | 54 | Gallons | 0 | 2,048 \$ | 1.00 /Gal | 2,048 |
| 61 | Tire Fee | 73 | Tires | 0 | 1,239 \$ | .90 /Tire | 1,115 |
| 62 | State/Local Enhanced 911, TRS, WTAP | 793 | Switched Lines | 0 | 0 | 0.000000 | 4,668 |
| 63 | Wireless State/Local Enhanced 911 Tax | 794 | Radio Lines | 0 | 0 | 0.000000 | 16,264 |
| 64 | VOIP State/Local Enhanced 911 Tax | 795 | VOIP Lines | 0 | 0 | 0.000000 | 2,743 |
| TOTAL OTHER TAXES | | | | | | | 205,560 |
| TOTAL STATE TAXES** | | | | | | | \$3,357,833 |

D - Indicates data cannot be disclosed because the total taxpayer count has fewer than statutory requirement.

N/A - Not applicable. Fund limit reached. Tax temporarily not due.

NOTE: City, county and transit sales/use taxes are reported in the Local Tax Distributions report.

NOTE: Enhanced 911 taxes include a state and local portion.