

**Findings and Recommendations from Cognitive Testing of
Form F-73, Quarterly Survey of Selected Local Taxes**

Prepared for:
Christopher Pece, GOVS
Paul W. Villena, GOVS
Brian S. Zamperini, GOVS
Marcus Graham, GOVS
Marlyn Rodriguez, GOVS

Prepared by:
La Toya B. Thomas, OSMREP¹
Alfred D. Tuttle, OSMREP
Rebecca L. Morrison, OSMREP

October 20, 2008

¹ This report is released to inform interested parties of research and to encourage discussion. The views expressed on methodological, technical, or operational issues are those of the authors and not necessarily those of the U.S. Census Bureau.

Background

The Quarterly Survey of Selected Local Taxes (F-73) is conducted quarterly and provides estimates of state and local government tax revenues. The survey is a component of Governments Division's "Quarterly Summary of State and Local Government Tax Revenues²." This survey has changed, with a new sample design as well as new data items (corporate income taxes, license fees) and more detailed items (several different sales and use taxes). The research questions for cognitive testing were to determine: 1) whether or not requested information is available, especially in cases where state and local governments collect taxes on behalf of other local governments, 2) if there are issues with comprehending the terminology used on the questionnaire, and 3) when requested quarterly data are available for reporting.

Methodology

We employed a cognitive interview technique to understand respondents' reporting practices and limitations and to assess the validity of the survey items on the new F-73 form. Respondents were given copies of the form with verbal instructions to complete it, though not to report actual data if doing so would be inconvenient or time-consuming. Most respondents chose not to report data from records. As respondents went through the form, they were asked non-leading questions about their interpretations of the items and how they would retrieve data to report, if any. Their responses were non-directively probed until a thorough and accurate understanding was obtained of the response process for each item. The interviews focused on the respondents' ability to provide the requested data as well as their understanding of the wording and terminology used on the form.

Twenty-six interviews were conducted from August to October 2008. Dave Tuttle completed 9 interviews with local governments respondents in the Philadelphia area, 9 interviews in the Chicago area, and 1 interview in the Washington, D.C. metropolitan area. La Toya Thomas completed 7 interviews in the Washington, D.C. metropolitan area. Local government interview participants were not selected randomly, but were a sample of convenience, owing mainly to their willingness to give us their time and their geographic clustering (i.e., to maximize the efficiency of our travel). Special effort was made to recruit county government respondents, since municipal governments are much more numerous. The resulting sample included a mix of town/village/ borough and county governments with different organizational structures, and who collect taxes using a variety of methods. Interviews took place at the respondents' sites. Subject

² More information on Governments Division's survey programs is available at "<http://www.census.gov/govs/www/qtax.html>".

area specialists from the Governments Division accompanied the researchers for all interviews. They assisted with respondent interviews, especially in cases where additional clarification of the subject matter was required, and were allotted time to ask their questions at the end of most interviews. Interviews were 30 to 60 minutes in length.

Our findings are qualitative and do not represent any sort of expected respondent distribution. Rather, our findings are illustrative of the respondent range and type.

General Findings

Finding #1: Many respondents assumed that we were interested in their total revenues, which colored the way they perceived the items in the form. Since the taxes collected directly by several of the local governments we visited is miniscule compared to the taxes collected on their behalf and/or other revenues shared by the county or state (especially property tax and sales tax), they were confused as to why we would be concerned only with the smaller pieces. Most of the people who marked yes for question 2 and read the instruction (who were relatively few) said they would have reported their sales and other tax revenues from the state, because it just did not make sense to exclude them. This expectation on the part of the respondents we interviewed appears to be a serious impediment to collecting the desired information.

When we explained to respondents the reason for reporting only the direct collections (i.e., to avoid double-counting), several respondents clarified the reporting requirement using the term “direct,” as in “collected directly by your government.” Several also said that a brief explanation for this reporting requirement should be placed on the form or in a cover letter to help reduce their confusion.

Recommendation: We recommend a comprehensive approach to explaining the key concepts for desired reporting and reinforcing them throughout the form.

First, on the front of the form we recommend providing an explanation of the requirement for non-property taxes collected directly by the respondent government in an FAQ-style (see Appendix). Bold-print the questions as well as the “include/exclude” bulleted list headers, and maintain at least a full carriage return between the individual questions/ answers.

Our recommended text would take up most or all of the bottom half of the front page and would require question 1 to start on the next page and all subsequent questions to be moved back. It should be possible to fit the new front-page text and all the questions into the form by reducing the size of the

remarks box on page 4, and additional space should be conserved by replacing the question headers with the questions themselves (see finding #2).

Second, we recommend using a more specific title, something to the effect of, “Quarterly Survey – Non-Property Taxes and License Fees”.

Finally, reword each question in the form to read “...COLLECTED DIRECTLY BY YOUR AGENCY...” to further emphasize the desired reporting requirements.

Resolution: The recommendation was accepted. In the Appendix, a statement about the fact that respondents may or may not receive the F-71 form for property taxes will be added to the corresponding FAQ.

Finding #2: The formatting of the form appeared to lead to misreporting. Respondents often read question headers and question stems but ignored the instructions, apparently because the headers and questions are printed in bold type and in larger font than instructions, and so appeared to draw attention away from the instructions. Also, the presence of headers (e.g., “Sales Taxes” in item 3) appeared to promote skipping of important instructions and even skimming of questions rather than careful reading. Some respondents who saw the item instructions (located between the header and the question stem) indicated that it was not immediately clear that they applied to all the sub-items within the question.

Recommendation: Reduce the font size for questions so they are the same size as instructions. Remove the headers and move the question stems up alongside the reverse-print item numbers. Place the general “Include/Exclude” instructions below the questions, followed by the sub-items. Bold-print the words “Include” and “Exclude” wherever they appear. If possible, increase the amount of vertical space between questions and instructions to increase the visibility of the instructions.

Resolution: This recommendation was accepted.

Finding #3: Nearly all respondents had favorable impressions of the form owing to the simplicity of the navigation path, the clarity and readability of the questions, and the brevity of the form. Aside from problems with the global reporting requirement (i.e., direct collections only – see finding #11), the questions themselves were generally clear and readily answerable.

Recommendation: No recommendation needed.

Finding #4: Virtually everyone interviewed had access to sufficiently detailed records to enable accurate reporting. The single large city we visited has such detailed records that reporting would entail going through a long list of line items (many pages of screen prints from their accounting system) and identifying and tallying the appropriate lines. The rest of those we interviewed did not have nearly so many items to sort through, and/or had access to more summary information that would make retrieval less burdensome. These respondents usually had monthly summary reports on-hand with sufficient detail to complete the form. These reports were comprehensive and easy to retrieve. One or two respondents made use of spreadsheets that they put together for other purposes.

The other exception to the general ease of reporting appears to be county government respondents, who may have to survey all the county's departments in order to find out which ones may collect taxes or license fees not tracked by the respondents themselves.

Recommendation: No recommendation needed.

Finding #5: Estimates of the amount of time to complete the form ranged from 15 minutes for respondents at smaller towns to an hour or more for counties (expanded to a week when it would involve requesting information from other departments). Most described the form as minimally burdensome, though the burden is greater for larger entities.

Recommendation: No recommendation needed.

Finding #6: Most respondents in Pennsylvania and Illinois reported that they follow the calendar year, and can generate summary reports to fill out the forms within a few days of the end of a given quarter. Everyone we visited in the Washington area reported a fiscal year ending June 30th and said it can take a couple weeks to a month to get quarterly figures ready.

Recommendation: No recommendation needed.

Finding #7: The respondents we interviewed included county treasurers and their assistants/deputies, borough tax collectors, village administrators/managers, and town clerks.

The borough tax collectors we interviewed in Pennsylvania typically only work part-time and so may not be inclined to complete the form on their own time. They also are not likely to have access to the non-tax information requested in the form. At least two of these tax collectors assumed that the form only

requested taxes they themselves collected, not everything collected by the town, and indicated that they would not attempt to report that information.

One county treasurer we visited said his office was not the best to complete the form, and suggested sending it to the comptroller's office.

Recommendation: Emphasize in front-page instructions and in the initial questions that information is being requested for the entire government entity indicated in the address label.

In general for organizational surveys it is most effective to address the survey form to a specific individual, to maximize the likelihood that someone will take responsibility for the request in a timely manner.³ In cases where a specific contact person is not known, it may be more appropriate to address the form to a town clerk or finance office/department, as opposed to a tax collector. We also suggest calling respondent governments to find an appropriate contact person or department, if it is feasible to do so.

Resolution: This recommendation was accepted.

Finding #8: One respondent asked how many other governments are in the sample. Upon hearing that approximately 7,000 nationwide are in the sample, he suggested that a statement be put on the form informing respondents of the fact that they are one in 7,000 to be selected in a sample. He said that this may help build rapport between the Census Bureau and government entities and indicate the importance of gathering data from that specific local government entity.

Most of the people we interviewed are not familiar with Census Bureau surveys of government finance. A few had completed the F-71, and a few had received it but declined to fill it out because it is voluntary. Some of them said that information about the uses of the survey data and why it is important should be promoted and would be helpful in terms of persuading people to complete the form.

Recommendation: Emphasize on the front of the form that, because it is a sample survey and each selected government entity represents others of its size, every individual response is important in order to produce accurate estimates for the country as a whole (see Appendix). Include a description in

³ Ramirez, Carl (1996) "Respondent Selection in Mail Surveys of Establishments: Personalization and Organizational Roles," *Proceedings of the Survey Research Methods Section, American Statistical Association*, Alexandria, VA: American Statistical Association.

the survey cover letter of the uses of the data collected by the survey and why it is important, both at the national and the local levels.

Resolution: This recommendation was accepted.

Finding #9: Most people said they would prefer to complete the form online, saying it is quicker and easier, especially for such a short form. A few said they would fill out the paper form first, and then submit the information online. Some said that if the questionnaire were longer they would just return the paper form rather than submitting it online, which would involve an extra step. Only a few respondents indicated that they saw the notice about online reporting on the front of the form.

Recommendation: Emphasize the online reporting option in as many places as is appropriate, including in the cover letter and other correspondence.

Resolution: This recommendation was accepted. The Governments staff will send out flyers and other correspondence to indicate the online reporting option.

Specific Findings

Front Page

Finding #10: The information presented to the left of the address box was sufficient. Some respondents commented that they liked seeing the Internet address for completing the form online and mentioned that they would probably do it online. Most respondents said that having a name in addition to the phone number to call for help is not necessary. A couple said that having a name would be preferable but not crucial.

Recommendation: No recommendation needed.

Items 1 and 2

Finding #11: Respondents generally found the question stems for questions 1 and 2 to be clear as they are written. Most of those asked were familiar with the parenthetical examples given. A few were not sure about special district but those that have them understood the term. Many of the respondents we interviewed said their governments collect taxes for and/or have taxes collected by a variety of other entities including school districts, townships, counties, private agencies, and states.

However, the instructions next to the yes boxes were not seen by most respondents, and the intent of these questions, to convey reporting requirements, was lost. Several who did see them went on to include sales taxes collected on their behalf by the state, as well as their share of the state's sales taxes. When the purpose of questions 1 and 2 was explained, some respondents suggested adding "state" to the list of other government entities, and an explanation of why the peculiar inclusions and exclusions exist.

Some respondents indicated that the term "collect" can refer to what their towns collect from the county or state, either in the form of taxes collected on the towns' behalf or as revenue sharing. Several respondents said that using the terms "directly" and "indirectly" would be clearer.

Recommendation: Delete the word "local" from questions 1 and 2, and add "state" to the parenthetical lists.

Resolution: This recommendation was accepted.

Finding #12: Respondents generally indicated that the types of governments listed in questions 1 and 2 (county, municipal, township, school district, special district) were clear. The exceptions were some cases where certain terms are not locally applicable, especially "townships" for respondents in Maryland and Virginia, and "special districts" in jurisdictions that do not have them. In those cases the unfamiliar terms posed no problems.

Recommendation: No recommendation needed.

Finding #13: Some wondered whether questions 1 and 2 included current or delinquent taxes or both. In one case the respondent said his answer to question 2 would depend on the correct meaning, since an outside collection agency only gets involved for delinquent taxes.

Recommendation: For questions 1 and 2, we suggest, "Include all current and delinquent taxes" between the question and the answer boxes.

Resolution: This recommendation is tabled for now until the Governments staff decides how the form should be revised for imposers. It was agreed that the word 'collect' will be taken out and replaced by another word or phrase that is yet to be determined.

Finding #14: One respondent stated that they have two or three private collection entities but she could not recall their names. However, for the most part, agencies did not work with private collection entities.

Recommendation: No recommendation needed.

Finding #15: A few respondents wondered if the word “agency” was the correct term and suggested changing to the word “entity.” “Agency” made one respondent think the question asks if he was at a private collection agency.

Recommendation: Replace the word “agency” with “entity” throughout the form.

Resolution: This recommendation was accepted.

Item 3 – Sales Taxes

Finding #16: Some respondents indicated that this entire section, or some portion of it, is inapplicable because the state collects some items. The “include” and “exclude” bullets were clear.

Recommendation: No recommendation needed.

Finding #17: In line 3A, the term “gross receipts” was unclear to several respondents, but all understood “sales tax,” so they were not so confused that they would not know what to do with line A. One respondent said she would like clarification as to whether gross receipts tax refers to tax on business receipts, and whether she should report the town’s business privilege tax, which is more of a fee or license.

Recommendation: Add a brief instruction to include or exclude taxes on gross business receipts, as appropriate. If these taxes should be excluded in 3A, note in the instruction where it would be appropriate to report them.

Resolution: This recommendation was accepted. In addition, the Governments staff will research other terms that are used to define gross receipts.

Finding #18: A few respondents suggested separating sales receipts from gross receipts because the state collects sales receipts but their local entities have gross receipts that should be reported. Some suggested in addition to change the title of this item to “Sales Taxes and Gross Receipts”. As far as answering this item, these respondents said they would report their gross receipts but worry that Census would think they have reported gross and sales.

Recommendation: Consider whether or not there needs to be a distinction

between sales and gross receipts. If so, separate them. If not, leave the categories as they are currently. However, clarify the term “gross receipts.”

Resolution: See the resolution for Finding #17.

Finding #19: Some respondents said they would report state sales taxes collected by county/municipal retail locations (e.g., snack bars) on line 3A.

Recommendation: Provide an instruction in line 3A to include or exclude “State sales taxes collected at retail locations managed by this government entity,” as appropriate.

Resolution: This resolution was accepted. It was discussed that the recommended instruction could be placed on the front page instead of in line 3A.

Finding #20: Most respondents at towns in the Chicago area said they would report what the state of Illinois shares with them of its sales taxes, and municipal (home-rule) taxes collected on their behalf by the state if any, in line 3A. Most of them also said they would report state distributions of motor fuels (3B), public utilities taxes (3C), alcoholic beverage (3D), and tobacco sales taxes (3E), if any.

Recommendation: Add an instruction at the top of the page under the “Exclude” header: “Sales tax distributions from the state or other government”.

Resolution: This recommendation was accepted.

Finding #21: Some respondents described a 911 tax, a tax imposed by towns on telephone companies and/or their customers, and collected by the companies. In some cases the 911 fees are remitted directly to the towns by the telephone companies, and in others they pass through the county or state. Some respondents also described franchise fees for cable companies and telecom fees for cell and wire phone companies. The respondents differed in terms of whether they would report these three types of taxes in line 3C, utilities taxes, or line 3F, all other sales taxes.

Recommendation: Add a bullet under the “Include” instruction in 3C: “Telephone, cable TV, and other telecom taxes, e.g., 911 taxes”.

Resolution: This recommendation was accepted.

Finding #22: Of the examples listed in line 3F, some respondents said they do not think of them as sales taxes, and one said she would therefore not report what they have. For example, most respondents do not think of a hotel/motel tax as a sales tax, and in their records is typically called hotel/room occupancy tax. A few respondents then suggested leaving the word sales off the given examples.

Recommendation: Remove the word sales from the listed examples. Change the sub-item header to read, “All other sales and use taxes”.

Resolution: This recommendation was accepted.

Item 4 – License Taxes

Finding #23: We observed some comprehension problems having to do with the terms “license,” “tax,” and “fees.” The conceptual differences between taxes and licenses are significant for most respondents, who typically described a license as something that grants permission and a tax as based on revenues or income. A few other respondents were confused by what exactly they were being asked to report, some of whom thought taxes, licenses, and fees amount to the same thing. A few respondents also had divergent meanings for the terms. Some said they would like the terms defined on the form, so they can be sure they understand what we mean.

Some respondents were confused by the term “license taxes” as used in item 4, since licenses and taxes indicate two different things to them and the words together are incongruous. This term can also be confusing for some because they may have both a license and an associated tax, e.g., for certain kinds of businesses.

The distinction is somewhat obscure for some respondents between taxes and user fees (e.g., renting a public pavilion) or service fees (e.g., for water/sewer service, garbage collection, public parking, etc.). A few of these people said they would be inclined to include these amounts on the form.

Recommendation: We suggest that survey staff determine the definitions of tax and license and add them to the appropriate questions, space permitting. Clarify taxes to exclude user fees and fees for services provided by the government. Remove the word “taxes” from this item, and change the question read “license fees”. If the header is retained then reword it also to “License Fees”.

Resolution: This recommendation was accepted.

Finding #24: Many of the local governments we visited require residents to buy parking permits, most commonly called vehicle stickers or decals. Most assumed these amounts would be reported in line 4A, though a few said they do not think of them as motor vehicle licenses, which are issued by the state, and would report them in line 4C. Other respondents grappled with whether or not to put vehicle decals in 4A or 4C. This is because they were confused by their own perceived differences between “license” and “fee” and considered decals a fee, not a license.

Recommendation: Add an instruction in line 4A referring to residential vehicle stickers, if appropriate. Perhaps reword the sub-item header to read, “Motor vehicle licenses, permits, and stickers/decals”.

Resolution: This recommendation was tabled. The Governments staff will research data to find out the best way to proceed.

Finding #25: A few respondents believed that 4A and 4B were more suitable for the state’s Department of Motor Vehicles to complete because the questions concern motor vehicles. These same respondents said they would either write “N/A” or leave these questions blank.

Recommendation: No recommendation needed.

Finding #26: Some respondents debated among themselves whether or not to report their Business Professional Operators License (BPOL), in item 4 or report it in 3. They did not initially see the bullet for business license in the “Include” list in 4C, and they do not consider the BPOL to be a tax as indicated by the text in item 4, “license tax.” Eventually, the respondents concluded that they would report the BPOL in Item 4C to represent a business license.

Recommendation: No recommendation needed.

Resolution: The Governments staff will research the BPOL in order to decide the best way to incorporate it in the form. Whether or not the BPOL is regulatory came up in discussion. This is part of what the Governments staff hopes to learn in their research.

Finding #27: The local governments we visited tended to have licenses and permits more often than sales taxes.

Recommendation: Consider placing item 4 before item 3.

Resolution: This recommendation is also tabled as it relates to Finding

#26. Once the Governments staff researches the BPOL, they will have a better understanding for whether or not to accept this recommendation.

Item 5 – Income Taxes

Finding #28: A few respondents thought they should include payroll tax withholdings for government employees in line 5A. A few respondents also wondered whether they should report what the state shares with them of the state income tax.

Recommendation: Add an instruction in line 5A to exclude payroll tax withholdings for government employees, if appropriate, and add another bullet to the “exclude” list concerning income tax distributions from the state.

Resolution: The Governments staff will consider how to reword the question depending on how the form will be revised for imposers. The Governments staff will do more research to address this issue.

Finding #29: Some respondents described having a “business privilege tax,” and others reported having “resident” or “per capita taxes” and “occupational privilege taxes.” In some cases these taxes blur the line between simple head tax or business permit and income tax, because they are scaled based on occupational categories. Respondents in jurisdictions having scaled taxes tended to think of them as more similar to income taxes and would likely report them in question 5. Other respondents were not clear on where to report them on the form.

Recommendation: Clarify whether these types of taxes are income taxes or a form of permit or license, and add an instruction to include them in the appropriate line, along with an instruction to exclude them from line 5B if they should not be reported there.

Resolution: This recommendation is tabled and accepting it will depend on what the Governments staff discovers in their research related to Finding #28.

Item 6 – Other Taxes

Finding #30: Question 6 was generally found to be clear, and thought of by most respondents as an “all-other bucket”.

Recommendation: No recommendation needed.

Finding #31: A respondent from a large city wondered, “How far do I go with that?” since to complete the form she would have to do through a lengthy list of line items and identify those relevant for the categorical items, and pick up all the rest in Item 6. Her concern was that this would be a tedious and burdensome process.

Recommendation: No recommendation needed, but with regard to respondents for whom the process of retrieving all other tax items individually and summing them may be perceived as a tedious and burdensome process, be aware of the possibility of incomplete reporting for this item.

Finding #32: The bullet, “documentary and stock transfer taxes,” was not clear. Most respondents assumed it had to do only with the transfer of stocks, and some assumed documentary meant fees for government document requests. A few connected the term with real estate and other deed transfers, but most did not.

Recommendation: Use clearer, simpler language for the first bullet, such as that offered by one of our observers: “Real estate, mortgage, and securities transfers”.

Resolution: This recommendation was accepted.

Finding #33: Several respondents expected to report their property taxes somewhere on the form, and either did not see the instruction in question 6 to exclude them (and so would report their property taxes in 6), or saw the instruction and were confused by it.

Recommendation: Change the question to read, “...all other non-property taxes”, and change the question header as well if it is retained. The recommendations regarding the conceptual issues with the form (see finding #1) and formatting (see finding #2) also address the problems of where (and whether) to report property taxes and the visibility of the “exclude” instruction.

Resolution: This recommendation was accepted. In addition, non-property taxes will be spelled out in the title and cover letter.

Item 7 – Total Taxes

Finding #34: Most respondents assumed that this question merely asks for a total of the other reported items. Most of them indicated no problem with adding up the other lines and writing that figure in question 7, though a few people said, “Add it up yourselves!” A few respondents were confused by the phrase “total

non-property taxes.” One would have reported per capita and occupational taxes there, which would be incorrect. No one understood the question to ask for a total figure if no details were available, since they all had detailed records.

Recommendation: We suggest dropping the item, since all of the respondents we interviewed had sufficiently detailed records to complete the other items on the form.

Resolution: This item will not be dropped. It was discussed that having a total is better than nothing. If there is a discrepancy, one can go back see where the discrepancy was made in the other items reported on.

Appendix: Recommended front-page content – To be placed below the address label.

What does this form ask for?

This form requests amounts of non-property taxes and license fees collected directly by the government entity identified in the address label above.

- **Include** taxes and license fees collected directly by this entity on behalf of another government entity.
- **Exclude** taxes and license fees collected on behalf of this entity by another entity (state, county, municipality, township, school district, special district, or private collection agency).

Why does this form exclude taxes and fees collected on our behalf, and include what we collect for other government entities?

Since we collect tax and license information from state, county, and local governments, including what they collect on behalf of other governments, we must avoid double-counting of those amounts in order to produce accurate estimates.

Why are property taxes not included on this form?

Property taxes are reported on another form (F-71).

What is the reporting unit?

Please complete this form for the entire government entity indicated in the address label.

Why is my response important?

We only select a small number of jurisdictions in order to minimize the overall burden. Because this is a sample survey, your government entity represents others of its size. Every individual response is important in order to produce an accurate estimate for the nation.

QUARTERLY SURVEY – SELECTED LOCAL TAXES

In correspondence pertaining to this report, please refer to the Census File Number above your address

**PLEASE RESPOND WITHIN
30 DAYS OF RECEIPT.**

RETURN VIA MAIL TO:

U. S. Census Bureau
Governments Division
Public Finance Branch B
Washington, DC 20233-6800

RETURN VIA INTERNET TO:

<http://harvester.census.gov/sgf/f73>

QUESTIONS:

Contact Finance Branch,
Governments Division,
at 1-866-492-0140 **OR**
govs.qtax@census.gov

(Please correct any error in name, address, and ZIP Code)

① Does your agency collect taxes for another local government (county, municipal, township, school district, or special district)?

1 Yes – Include these taxes when completing this form.

2 No

② Are any taxes collected on your behalf by another local government or private entity (county, municipal, township, school district, special district, or private collection agency)?

1 Yes – Exclude these taxes when completing this form.

2 No

3 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

What was the amount COLLECTED BY YOUR AGENCY for each of the following types of sales tax for the three (3) months ending June 30, 2008?

A. General sales and gross receipts taxes.....⁰⁰⁰ \$.00

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. Motor fuels sales taxes.....⁰⁰⁰ \$.00

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.....⁰⁰⁰ \$.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

D. Alcoholic beverages sales taxes.....⁰⁰⁰ \$.00

Include:

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

E. Tobacco products sales taxes.....⁰⁰⁰ \$.00

Include:

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

F. All other sales taxes.....⁰⁰⁰ \$.00

Include:

- Hotel and 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.

4 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

What was the amount COLLECTED BY YOUR AGENCY for each of the following types of license tax for the three (3) months ending June 30, 2008?

A. Motor vehicles licenses.....⁰⁰⁰ \$00

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. Motor vehicles operators licenses.....⁰⁰⁰ \$00

Include:

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

C. All other licenses.....⁰⁰⁰ \$00

Include:

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

5 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

What was the amount COLLECTED BY YOUR AGENCY for each of the following types of income tax for the three (3) months ending June 30, 2008?

A. Individual income taxes.....⁰⁰⁰ \$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.)
- Combined individual and corporation income taxes, if those proceeds cannot be separated

B. Corporation net income taxes.....⁰⁰⁰ \$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.

6 OTHER TAXES

What was the amount COLLECTED BY YOUR AGENCY for all other taxes for the three (3) months ending June 30, 2008?.....

000 \$.00

Include:

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

Exclude:

- Property taxes

7 TOTAL TAXES

What was the amount COLLECTED BY YOUR AGENCY for total non-property taxes for the three (3) months ending June 30, 2008?.....

000 \$.00

Exclude:

- Property taxes

8 REMARKS — Please explain any unusual developments (such as tax rate changes) affecting collections. Also, please list the type and value of any other taxes reported in 6.

9 CERTIFICATION

Name			Title	
Telephone	Area code ()	Number	Extension	Email address