

**STATE OF NEW HAMPSHIRE  
INTRODUCTION TO  
NEW HAMPSHIRE TAXES**

**JANUARY 2011**



**Office of Legislative Budget Assistant**

STATE OF NEW HAMPSHIRE  
HOUSE WAYS & MEANS COMMITTEE  
INTRODUCTION TO NEW HAMPSHIRE TAXES  
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## FINANCIAL INFORMATION

Surplus Statement  
General and Education Funds  
(In Millions)

	FY 2008	FY 2009			FY 2010		
	Total	General	Education	Total	General	Education	Total
<b>Undesignated Fund Balance, July 1</b>	\$ 61.7	\$ 17.2	\$ -	\$ 17.2	\$ -	\$ -	\$ -
<b>Additions:</b>							
Unrestricted Revenue	2,366.7	1,360.2	842.2	2,202.4	1,398.2	826.5	2,224.7
Executive Order & Special Session Revenue		15.1		15.1	28.1		28.1
Total Additions	2,366.7	1,375.3	842.2	2,217.5	1,426.3	826.5	2,252.8
<b>Deductions:</b>							
Appropriations Net of Estimated Revenues	(2,472.9)	(1,509.2)	(897.7)	(2,406.9)	(1,440.4)	(796.8)	(2,237.2)
Less Lapses	61.3	71.2	3.0	74.2	42.3	2.1	44.4
Total Net Appropriations	(2,411.6)	(1,438.0)	(894.7)	(2,332.7)	(1,398.1)	(794.7)	(2,192.8)
<b>GAAP and Other Adjustments</b>	7.2	2.1	(0.4)	1.7	(7.0)	(0.3)	(7.3)
ARRA Stabilization		18.4		18.4			-
<b>Current Year Balance</b>	(37.7)	(42.2)	(52.9)	(95.1)	21.2	31.5	52.7
<b>Fund Balance Transfers (To)/From:</b>							
Rainy Day Fund		79.7		79.7			
Liquor Commission					6.5		6.5
Highway Fund	(6.8)	(1.8)		(1.8)	6.5		6.5
Education Trust Fund		(52.9)	52.9		31.5	(31.5)	
<b>Undesignated Fund Balance, June 30,</b>	\$ 17.2	\$ -	\$ -	\$ (0.0)	\$ 65.7	\$ -	\$ 65.7
<b>Reserved for Rainy Day Account</b>	89.0	9.3		9.3	9.3		9.3
<b>Total Equity</b>	\$ 106.2	\$ 9.3	\$ -	\$ 9.3	\$ 75.0	\$ -	\$ 75.0

Effective with the close of FY 2009, a total of \$79.7 million was drawn from the Rainy Day Account, to eliminate the deficit at that time. Accordingly, FY 2010 began with no undesignated surplus. The state's revenues continued to decline from plan throughout the early part of FY 2010, and mid-year revenue estimates from the Ways and Means Committee predicted a \$295 million shortfall over the biennium, of which \$173.4 million was expected for FY 2010. On April 12, 2010, the Joint Legislative Fiscal Committee approved the Governor's Executive Order 2010-2, addressing this shortfall and effecting the Departments of Health and Human Services, Administrative Services, Corrections and Education. On June 9, 2010, the House and Senate approved Special Session House Bill 1 (SSHB1), which combined with Executive Order 2010-2, intended to address the projected shortfall. On June 10, 2010 the bill was signed into law thereby enacting revenue enhancement and spending reductions spanning the remainder of the biennium. The actions expected to affect FY 2010 included General Fund spending reductions, transfers from dedicated fund balances, increases in expected lapses, restructuring of the state debt, a transfer from the University System, transfers of State Fiscal Stabilization Funds (ARRA) from FY 2011 and the sale of assets to the Turnpike System, among others.

The General and Education Trust Funds revenues for fiscal year 2010 before legislative action and executive orders were \$2,224.7 million, which were \$34.4 million below the original enacted budget. After the effect of executive orders and SSHB1 actions, resulting in \$28.1 million of additional revenues, total revenues ended \$6.3 million under plan.

Appropriations under the original enacted budget totaled \$2,485.7. The actions of the executive order and SSHB1 served to reduce appropriations to \$2,237.2, before year end lapses. The amount of lapses anticipated in the original budget were \$23.1 million and effects of legislative actions added another \$18.4 million. Final lapses were \$44.4 million, \$2.9 greater than expectation, thereby resulting in total net appropriations of \$2,192.8 million. Transfers from other funds and the effects of adjustments to conform reporting to Generally Accepted Accounting Principles resulted in General Fund and Education Trust Fund undesignated fund balance of \$65.7 million at the end of FY 2010. A balance also remains in the Rainy Day Account of \$9.3 million. As provided by law, no further change to the Rainy Day account will be made until the end of the current biennium.

**TITLE I**  
**THE STATE AND ITS GOVERNMENT**  
**CHAPTER 9**  
**BUDGET AND APPROPRIATIONS; REVOLVING FUNDS**  
**Deficit Control**

**Section 9:13-e**

**9:13-e Revenue Stabilization Reserve Account. –**

I. Notwithstanding the definition of "budget" in RSA 9:1, for purposes of this section the term "budget" means the operating budget in effect for the appropriate fiscal biennium.

II. There is hereby established within the general fund general ledger a revenue stabilization reserve account. At the close of the fiscal biennium ending June 30, 2001, and at the close of each fiscal biennium thereafter, any surplus, as determined by the official audit performed pursuant to RSA 21-I:8, I(h) shall be transferred by the comptroller to a special nonlapsing revenue stabilization reserve account; provided, however, that in any single fiscal year the total of such transfer shall not exceed 1/2 of the total potential maximum balance allowable under paragraph V. The comptroller is hereby directed to establish the revenue stabilization reserve account in which to deposit any money received from a general fund operating budget surplus. The state treasurer shall invest funds in this account as authorized by RSA 6:8. The interest so earned shall be deposited as unrestricted general fund revenue.

III. In the event of a general fund operating budget deficit at the close of any fiscal biennium as determined by the official audit performed pursuant to RSA 21-I:8, I(h), the comptroller shall notify the fiscal committee and the governor of such deficit and request that sufficient funds, to the extent available, be transferred from the revenue stabilization reserve account to eliminate such deficit. Such transfer may be made only when both of the following conditions have been met:

(a) A general fund operating budget deficit occurred for the most recently completed fiscal biennium; and

(b) Unrestricted general fund revenues in the most recently completed fiscal biennium were less than the budget forecast.

The amount of said transfer shall not exceed a sum equal to the lower of the amount of the deficit in subparagraph (a) or the revenue shortfall in subparagraph (b). Upon receipt of approval from both the fiscal committee and the governor, the comptroller shall immediately transfer the sums so approved to the general fund surplus account.

IV. No available balance in the revenue stabilization reserve account shall be utilized for any purpose other than those authorized by paragraphs II and III, without the specific approval of 2/3 of each house of the general court and the governor.

V. If, after the requirements of paragraphs II-IV have been met and the balance remaining in the revenue stabilization reserve account is in excess of an amount equal to 10 percent of the actual general fund unrestricted revenues for the most recently completed fiscal year, then such excess shall be transferred, without further action, to the general fund surplus account.

**Source.** 1986, 18:3. 1987, 416:3. 1992, 289:2. 1993, 358:73. 1998, 109:1, 2. 2001, 158:41, eff. July 5, 2001.

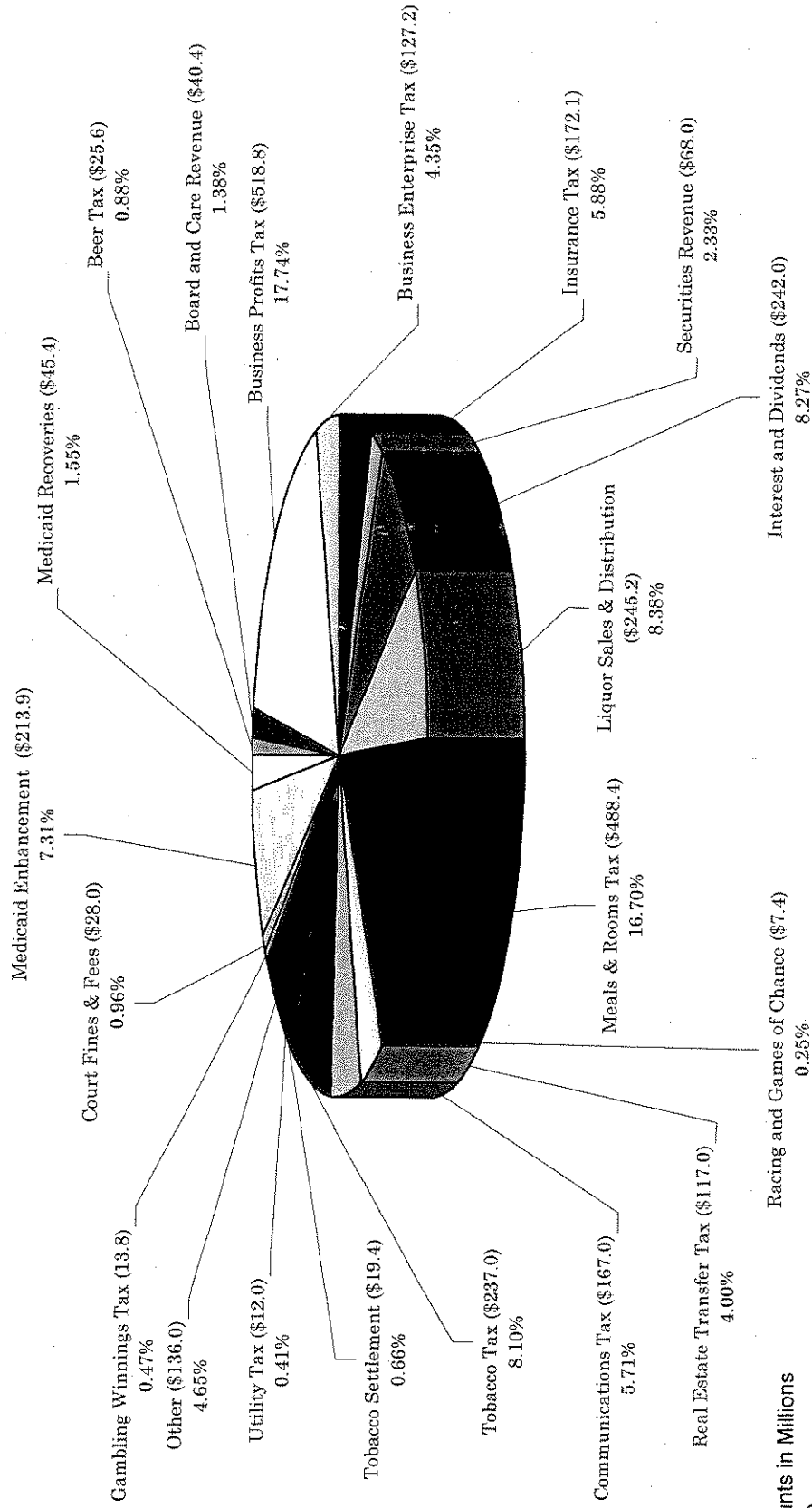
## ASSORTED ACRONYMS & TERMS

ASSORTED ACRONYMS & TERMS		
1	<b>Revenue Related</b>	
2	BET	Business Enterprise Tax
3	BPT	Business Profits Tax
4	DSH	Disproportionate share or uncompensated care. This is the federal program that provides funds to hospitals for uncompensated care costs & used as the match for federal funds received through the DSH program
5	I & D	Interest & dividends tax
6	LLC	Limited Liability Company
7	Medicaid Enhancement / Hospital Tax	5.5% tax on hospital net patient services which is given back to hospitals for uncompensated care costs & used as the match for federal funds received through the DSH program.
8	MV	Motor Vehicle
9	MQIP	The Medicaid Quality Incentive Program provides supplemental rate payments to nursing homes. The program is funded through amounts collected by the Nursing Facility Quality Assessment along with a federal match received through the Medicaid program.
10	Nursing Facility Quality Assessment / Bed Tax	5.5% tax on nursing home net patient services collected by DRA. DRA transfers funds collected to DHHS which then obtains matching Medicaid funds in order to fund the MQIP program.
11	Rainy Day Fund	Revenue Stabilization Reserve Account
12	RET	Real Estate Transfer Tax
13	Road Toll	Gas Tax
14	SWPT	Statewide property tax
15	Turnpike Toll	Tolls paid for using the turnpike system
16	Utility Property Tax	Statewide property tax on utilities
17	Utility Tax	Consumption tax on energy based on kilowatt use
18		
19	<b>Agency Related</b>	
20	DOE	Department of Education
21	DOT	Department of Transportation
22	DRA	Department of Revenue Administration
23	HHS	Department of Health and Human Services
24	LBAO	Legislative Budget Assistant Office
25	OIT	Department of Information Technology
26	SWEEPS	Now Lottery Commission, was Sweepstakes
27	DAS	Department of Administrative Services
28	Pari-Mutual Commission	Now Racing & Charitable Gaming Commission
29	DOS	Department of Safety

**ASSORTED ACRONYMS & TERMS**

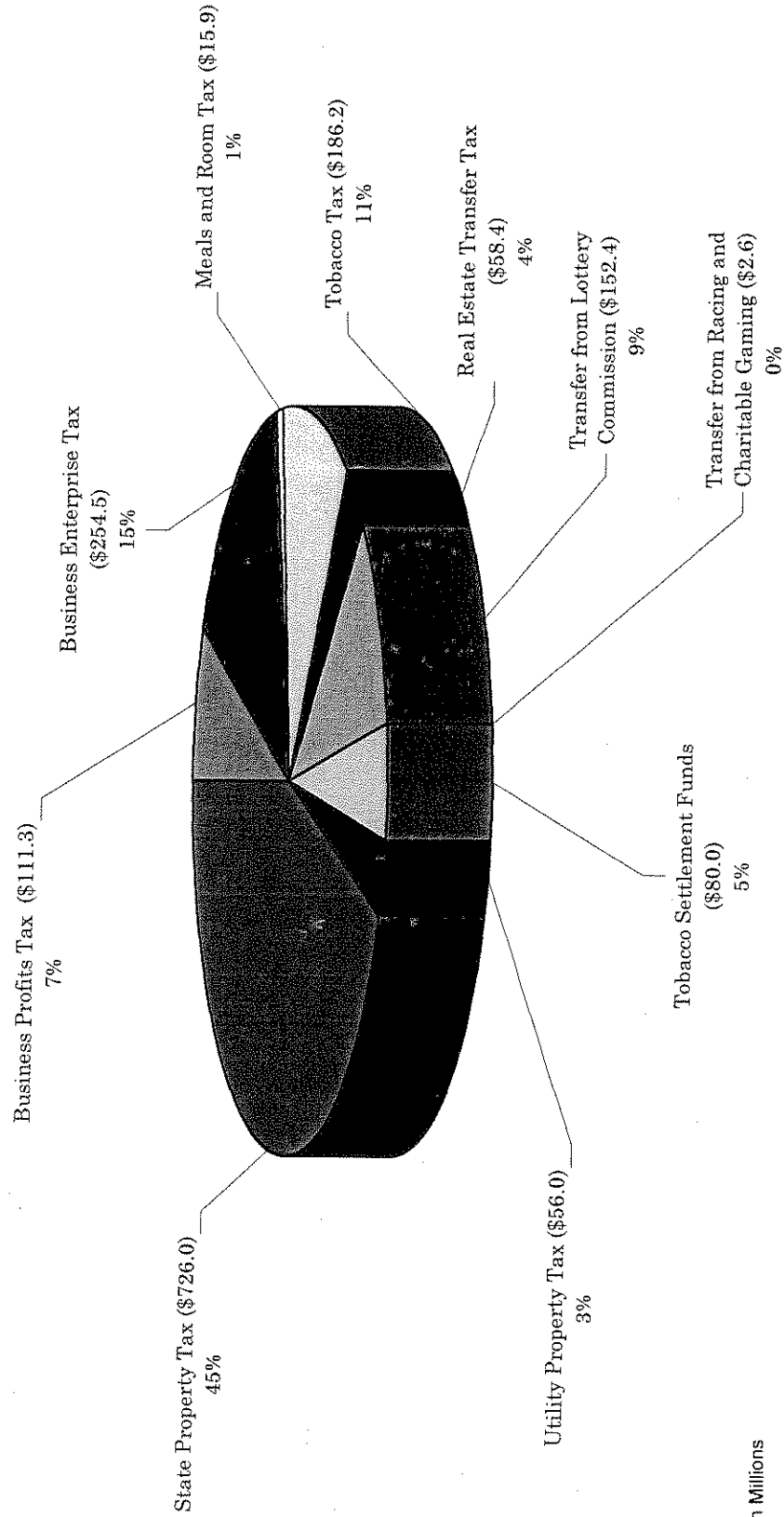
<b>1 Computer Related</b>		
2	Affinity System	Application used by New Hampshire agencies for preparing the State's operating buget.
3	Lawson	Reporting module attached to NH First.
4	MMIS	Medicaid management information system (Medicaid claims processing system).
5	New Heights	New welfare eligibility computer system.
6	NH First	New Hampshire's ERP system.
7	NHBRIDGES	New Hampshire's child welfare computer system.
8	NHIFS	New Hampshire integrated financial system in place prior to the implementation of NH First.
9		
<b>10 Health and Human Services Related</b>		
11	CMS	Centers for Medicare and Medicaid services.
12	Pro-Share	Nursing home / county related. Proshare provides additional federal funds to county nursing homes based on the difference between the rates paid through the Medicaid program and the amount that Medicare would reimburse (Medicare Upper Payment Limit).
13	TANF	Temporary assistance for needy families
14		
<b>15 Other</b>		
16	ETF	Education trust fund
17	FEMA	Federal emergency management agency
18	FN	Fiscal note
19	Green Sheet	Detail spreadsheet (colored green) passed out to accompany House Resolutions on revenue estimates.
20	HB 2	Historically the bill containing RSA references necessary to implement the budget
21	HB 25	Historically the capital budget bill
22	LSR	Legislative service request
23	RSA	New Hampshire Revised Statutes Annotated
24		
25		
26		

**CHAPTER 143, L'09 - THE OPERATING BUDGET  
 BIENNIAL 10/11 - GENERAL FUND UNRESTRICTED REVENUES  
 TOTAL GENERAL FUND UNRESTRICTED REVENUES: \$2,924.6**



Amounts in Millions  
 LBAG  
 December 1, 2010

**CHAPTER 143, L'09 - THE OPERATING BUDGET  
 BIENNIAL 10/11 - EDUCATION TRUST FUND REVENUES  
 TOTAL EDUCATION TRUST FUND REVENUES: \$1643.3**



Amounts in Millions  
 LBAC  
 December 1, 2010



CHAPTER 143  
 HB 1-A – FINAL VERSION  
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1           143:23 Estimates of Unrestricted Revenue.

2

3    GENERAL FUND

FY 2010

FY 2011

4	Business Profits Tax	\$257,800,000	\$261,000,000
5	Business Enterprise Tax	<u>63,200,000</u>	<u>64,000,000</u>
6	Subtotal	\$321,000,000	\$325,000,000
7	Meals & Rooms Tax	243,300,000	245,100,000
8	Tobacco Tax	121,600,000	115,400,000
9	Transfer from Liquor Commission	117,300,000	127,900,000
10	Interest & Dividends Tax	117,000,000	125,000,000
11	Insurance Tax	85,800,000	86,300,000
12	Communications Tax	82,000,000	85,000,000
13	Real Estate Transfer Tax	56,500,000	60,500,000
14	Court Fines & Fees	13,900,000	14,100,000
15	Securities Revenue	34,000,000	34,000,000
16	Utility Consumption Tax	6,000,000	6,000,000
17	Board & Care Revenue	19,900,000	20,500,000
18	Beer Tax	12,800,000	12,800,000
19	Racing & Games of Chance	3,700,000	3,700,000
20	Other	67,000,000	69,000,000
21	Gambling Winnings Tax	5,900,000	7,900,000
22	Tobacco Settlement Funds	<u>9,400,000</u>	<u>10,000,000</u>
23	Subtotal	\$1,317,100,000	\$1,348,200,000
24	Medicaid Enhancement Tax	99,300,000	114,600,000
25	Medicaid Recoveries	<u>22,300,000</u>	<u>23,100,000</u>
26	Total	<u>\$1,438,700,000</u>	<u>\$1,485,900,000</u>

27

28   EDUCATION TRUST FUND

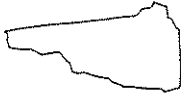
FY 2010

FY 2011

29	Business Profits Tax	\$55,300,000	\$56,000,000
30	Business Enterprise Tax	<u>126,500,000</u>	<u>128,000,000</u>
31	Subtotal	\$181,800,000	\$184,000,000
32	Meals & Rooms Tax	7,800,000	8,100,000
33	Tobacco Tax	95,600,000	90,600,000
34	Real Estate Transfer Tax	28,200,000	30,200,000
35	Transfer from Lottery Commission	74,700,000	77,700,000
36	Transfer from Racing		

CHAPTER 143  
HB 1-A - FINAL VERSION  
- Page 1062

1	and Charitable Gaming	1,300,000	1,300,000
2	Tobacco Settlement Funds	40,000,000	40,000,000
3	Utility Property Tax	28,000,000	28,000,000
4	State Property Tax	<u>363,000,000</u>	<u>363,000,000</u>
5	Total	<u>\$820,400,000</u>	<u>\$822,900,000</u>
6			
7	<u>HIGHWAY FUND</u>	<u>FY 2010</u>	<u>FY 2011</u>
8	Road Toll	\$126,500,000	\$126,500,000
9	Motor Vehicle Fees	150,100,000	134,800,000
10	Miscellaneous	<u>19,800,000</u>	<u>19,800,000</u>
11	Total	<u>\$296,400,000</u>	<u>\$281,100,000</u>
12			
13	<u>FISH AND GAME FUND</u>	<u>FY 2010</u>	<u>FY 2011</u>
14	Fish & Game Licenses	\$8,300,000	\$8,300,000
15	Fines & Miscellaneous	<u>2,170,000</u>	<u>2,950,000</u>
16	Total	<u>\$10,470,000</u>	<u>\$11,250,000</u>
17	143:24 Effective Date. This act shall take effect July 1, 2009.		
18	Approved: June 30, 2009		
19	Effective Date: July 1, 2009		



# State of New Hampshire Monthly Revenue Allocation for FY 2011 Chapter 143, Laws of 2009 Estimates \*

July 30, 2010

	General Fund (In Millions)												Total		
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	General Fund	Education Fund	Grand Total
Business Profits Tax	8.2	5.0	40.3	13.3	3.5	39.2	9.0	7.1	40.8	46.3	7.6	40.7	\$ 261.0	\$ 56.0	\$ 317.0
Business Enterprise Tax	2.0	1.3	9.6	3.3	0.9	9.8	2.3	1.8	10.0	11.3	1.9	9.8	64.0	128.0	192.0
<b>Subtotal</b>	<b>10.2</b>	<b>6.3</b>	<b>49.9</b>	<b>16.6</b>	<b>4.4</b>	<b>49.0</b>	<b>11.3</b>	<b>8.9</b>	<b>50.8</b>	<b>57.6</b>	<b>9.5</b>	<b>50.5</b>	<b>325.0</b>	<b>184.0</b>	<b>509.0</b>
Meals & Rooms Tax(1)	30.9	25.0	26.0	20.5	20.2	17.2	18.6	17.8	18.0	18.0	18.2	20.2	240.6	8.1	248.7
Tobacco Tax (2)	11.4	10.1	10.7	10.0	9.1	9.9	9.8	8.4	9.4	8.5	9.4	10.6	117.3	91.3	208.6
Transfer from Liquor Commission	10.8	13.0	11.2	9.7	13.0	14.3	8.1	7.5	8.7	8.7	11.8	11.1	127.9		127.9
Interest & Dividends Tax(3)	0.4	0.8	17.0	2.5	1.0	6.5	15.4	1.7	4.3	46.7	0.2	13.5	110.0		110.0
Insurance Tax	1.0	0.9	1.0	1.1	0.7	0.9	2.2	4.9	72.3	1.6	(0.2)	(0.1)	86.3		86.3
Communications Tax	7.3	7.5	5.9	7.5	7.3	6.6	7.2	7.9	6.6	7.6	6.4	7.2	85.0		85.0
Real Estate Transfer Tax	6.2	5.6	5.5	5.5	5.3	5.2	5.2	3.5	3.4	4.5	4.9	5.7	60.5	30.2	90.7
Court Fines & Fees	1.1	1.2	1.2	1.1	1.1	1.3	1.0	1.1	1.3	1.2	1.2	1.3	14.1		14.1
Securities Revenue	0.5	0.5	0.5	0.6	0.4	0.4	0.4	0.5	2.2	16.6	2.2	0.5	34.0		34.0
Utility Consumption Tax	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	6.0		6.0
Board & Care Revenue	1.9	1.6	1.6	1.8	1.1	2.0	1.2	1.4	1.3	1.9	1.5	3.2	20.5		20.5
Beer Tax	1.2	1.4	1.3	1.0	1.0	1.0	1.1	0.9	0.8	0.9	1.0	1.2	12.8		12.8
Racing & Games of Chance	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.6	0.3	0.3	0.3	0.4	3.7		3.7
Other	3.1	2.9	3.3	3.5	4.1	5.3	6.6	6.1	6.0	8.5	5.7	13.9	69.0		69.0
Gambling Winnings Tax	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.7	7.9		7.9
Transfer from Lottery Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	77.7	77.7
Transfer from Racing & Charitable Gaming	-	-	-	-	-	-	-	-	-	-	-	-	-	1.3	1.3
Tobacco Settlement	-	-	-	-	-	-	-	-	-	10.0	-	-	10.0	40.0	50.0
Utility Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	28.0	28.0
State Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	363.0	363.0
<b>Subtotal</b>	<b>77.0</b>	<b>77.8</b>	<b>136.1</b>	<b>82.4</b>	<b>69.6</b>	<b>129.2</b>	<b>89.0</b>	<b>71.9</b>	<b>186.1</b>	<b>196.3</b>	<b>74.3</b>	<b>140.9</b>	<b>1,330.6</b>	<b>823.6</b>	<b>2,154.2</b>
Net Medicaid Enhancement Revenue	0.1	0.3	0.1	113.6	-	0.2	0.1	(0.1)	-	0.1	0.1	0.1	114.6		114.6
Recoveries	-	-	-	3.2	1.6	3.5	1.5	3.1	0.7	4.5	0.9	4.1	23.1		23.1
<b>Total General Fund</b>	<b>77.1</b>	<b>78.1</b>	<b>139.4</b>	<b>197.6</b>	<b>73.1</b>	<b>129.4</b>	<b>90.6</b>	<b>74.9</b>	<b>186.8</b>	<b>200.9</b>	<b>75.3</b>	<b>145.1</b>	<b>1,468.3</b>	<b>823.6</b>	<b>2,291.9</b>
<b>Total Education Fund (see next page)</b>	<b>18.5</b>	<b>21.8</b>	<b>54.2</b>	<b>27.7</b>	<b>20.3</b>	<b>52.5</b>	<b>23.8</b>	<b>20.4</b>	<b>40.5</b>	<b>95.4</b>	<b>22.5</b>	<b>60.6</b>			
<b>Grand Total</b>	<b>95.6</b>	<b>99.9</b>	<b>193.6</b>	<b>225.3</b>	<b>93.4</b>	<b>181.9</b>	<b>114.4</b>	<b>95.3</b>	<b>592.7</b>	<b>296.3</b>	<b>97.8</b>	<b>205.7</b>			
<b>Cumulative Gen and Educ YTD</b>	<b>95.6</b>	<b>195.5</b>	<b>389.1</b>	<b>614.4</b>	<b>707.8</b>	<b>889.7</b>	<b>1,004.1</b>	<b>1,099.4</b>	<b>1,692.1</b>	<b>1,988.4</b>	<b>2,086.2</b>	<b>2,291.9</b>			

\* Note - Estimates have been adjusted as outlined below:

- (1) Annual estimate was reduced by \$4.5 million as the extension of the Meals & Rooms tax to campsites was repealed by Chapter 6 of the Laws of 2010.
- (2) Annual estimate was increased by \$2.6 million for the tax imposed on other tobacco products per Chapter 1, Laws of 2010 Special Session.
- (3) Annual estimate was reduced by \$15.0 million as the extension of the Interest & Dividends tax to LLCs was repealed, effective 1/2/10, by Chapter 1, Laws of 2010 Special Session.

Prepared by: Administrative Services



# State of New Hampshire

## Monthly Revenue Allocation for FY 2011

### Chapter 143, Laws of 2009 Estimates \*

July 30, 2010

## Education Trust Fund

(in Millions)

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Business Profits Tax	1.8	1.2	8.7	2.9	0.8	8.5	2.0	1.5	8.7	9.9	1.6	8.4	\$ 56.0
Business Enterprise Tax	4.0	2.5	19.4	6.5	1.7	19.7	4.6	3.6	19.7	22.7	3.9	19.7	128.0
<b>Subtotal</b>	<b>5.8</b>	<b>3.7</b>	<b>28.1</b>	<b>9.4</b>	<b>2.5</b>	<b>28.2</b>	<b>6.6</b>	<b>5.1</b>	<b>28.4</b>	<b>32.6</b>	<b>5.5</b>	<b>28.1</b>	<b>184.0</b>
Meals & Rooms Tax	0.8	1.0	1.0	0.8	0.8	0.5	0.5	0.5	0.5	0.6	0.5	0.6	8.1
Tobacco Tax(2)	8.9	7.8	8.4	7.8	7.0	7.7	7.6	6.5	7.3	6.6	7.4	8.3	91.3
Real Estate Transfer Tax	3.0	2.8	2.7	2.7	3.4	2.5	2.5	1.7	1.6	2.2	2.4	2.7	30.2
Transfers from Lottery	-	6.4	7.4	6.9	6.5	6.0	6.5	6.5	5.0	6.5	6.5	13.5	77.7
Transfer from Racing & Charitable Gaming	-	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	1.3
Tobacco Settlement	-	-	-	-	-	-	-	-	-	40.0	-	-	40.0
Utility Property Tax	-	-	6.5	-	-	7.5	-	-	-	6.8	-	7.2	28.0
State Property Tax	-	-	-	-	-	-	-	-	363.0	-	-	-	363.0
<b>Total</b>	<b>\$ 18.5</b>	<b>\$ 21.8</b>	<b>\$ 54.2</b>	<b>\$ 27.7</b>	<b>\$ 20.3</b>	<b>\$ 52.5</b>	<b>\$ 23.8</b>	<b>\$ 20.4</b>	<b>\$ 405.9</b>	<b>\$ 95.4</b>	<b>\$ 22.5</b>	<b>\$ 60.6</b>	<b>\$ 823.6</b>
<b>Cumulative Total YTD</b>	<b>\$ 18.5</b>	<b>\$ 40.3</b>	<b>\$ 94.5</b>	<b>\$ 122.2</b>	<b>\$ 142.5</b>	<b>\$ 195.0</b>	<b>\$ 218.8</b>	<b>\$ 239.2</b>	<b>\$ 645.1</b>	<b>\$ 740.5</b>	<b>\$ 763.0</b>	<b>\$ 823.6</b>	<b>\$ 823.6</b>

\* Note - Estimates have been adjusted as outlined below :

- (1) Annual estimate was reduced by \$4.5 million as the extension of the Meals & Rooms tax to campsites was repealed by Chapter 6 of the Laws of 2010.
- (2) Annual estimate was increased by \$2.6 million for the tax imposed on other tobacco products per Chapter 1, Laws of 2010 Special Session.
- (3) Annual estimate was reduced by \$15.0 million as the extension of the Interest & Dividends tax to LLCs was repealed, effective 1/2/10, by Chapter 1, Laws of 2010 Special Session.

Prepared by: Administrative Services

HR 26 - AS AMENDED BY THE HOUSE

02Jun2010... 2108h

2010 SESSION

10-2971  
03/09

HOUSE RESOLUTION **26**

A RESOLUTION affirming revenue estimates for fiscal years 2010 and 2011.

SPONSORS: Rep. Almy, Graf 11

COMMITTEE: Ways and Means

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ANALYSIS

This house resolution affirms certain revenue estimates for fiscal years 2010 and 2011.

HR 26 - AS AMENDED BY THE HOUSE

02Jun2010... 2108h

10-2971  
03/09

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Ten*

A RESOLUTION affirming revenue estimates for fiscal years 2010 and 2011.

1 Whereas, the House Ways and Means Committee has considered what the unrestricted revenue  
2 estimates should be for fiscal years 2010 and 2011 and has presented those estimates to the House of  
3 Representatives; now, therefore, be it

4 Resolved by the House of Representatives:

5 That the House wishes to go on record as affirming the following revenue estimates for fiscal  
6 years 2010 and 2011.

7 Committee estimates are based on current rates.

GEN'L & EDUCATION TRUST FUND: (Dollars in Millions)	FY 2010		FY 2011	
	Official Estimate	Committee Estimate	Official Estimate	Committee Estimate
Business Profits Tax	\$313.100	\$277.200	\$317.000	\$313.300
Business Enterprise Tax	189.700	167.800	192.000	189.700
Subtotal	502.800	445.000	509.000	503.000
Meals & Rooms Tax	251.100	228.300	253.200	245.000
Tobacco Tax	217.200	236.000	206.000	218.000
Liquor Sales	117.300	117.300	127.900	127.900
Interest & Dividends Tax	117.000	90.100	125.000	90.100
Insurance Tax	85.800	84.200	86.300	80.500
Communications Tax	82.000	75.000	85.000	75.000
Real Estate Transfer Tax	84.700	85.200	90.700	89.200
Court Fines & Fees	13.900	13.200	14.100	13.200
Securities Revenue	34.000	34.000	34.000	34.000
Utility Consumption Tax	6.000	6.000	6.000	6.000
Board & Care Revenue	19.900	18.500	20.500	20.200
Beer Tax	12.800	12.800	12.800	12.800

HR 26 - AS AMENDED BY THE HOUSE

- Page 2 -

Racing & Games of Chance	3.700	2.800	3.700	2.900
	FY 2010	FY 2011		
Other	67.000	63.400	69.000	67.800
Gambling Winnings Tax	5.900	2.800	7.900	3.400
Tobacco Settlement Funds	49.400	44.200	50.000	44.200
<b>SUBTOTAL</b>	<b>\$1,670.500</b>	<b>\$1,558.800</b>	<b>\$1,701.100</b>	<b>\$1,633.200</b>
Medicaid Enhancement Tax	99.300	98.500	114.600	108.500
Medicaid Recoveries	22.300	19.400	23.100	19.200
Lottery Transfers to Education	74.700	68.000	77.700	77.700
Bingo Lucky 7 Transfers to Education	1.300	1.300	1.300	1.300
Utility Property Tax	28.000	29.000	28.000	28.000
Statewide Property Tax	363.000	363.200	363.000	363.600
<b>TOTAL GEN'L &amp; ED TRUST FUNDS</b>	<b>\$2,259.100</b>	<b>\$2,138.200</b>	<b>\$2,308.800</b>	<b>\$2,231.500</b>
<b>HIGHWAY FUNDS:</b> (Dollars in Millions)	<b>Official Estimate</b>	<b>Committee Estimate</b>	<b>Official Estimate</b>	<b>Committee Estimate</b>
Road Toll	\$126.500	\$124.500	\$126.500	\$126.500
Motor Vehicle Fees	150.100	145.600	134.800	133.300
Miscellaneous	19.800	25.400	19.800	20.400
<b>TOTAL HIGHWAY FUNDS</b>	<b>\$296.400</b>	<b>\$295.500</b>	<b>\$281.100</b>	<b>\$280.200</b>
<b>FISH &amp; GAME FUNDS:</b> (Dollars in Millions)	<b>Official Estimate</b>	<b>Committee Estimate</b>	<b>Official Estimate</b>	<b>Committee Estimate</b>
Fish & Game Licenses	\$8.300	\$8.000	\$8.300	\$9.100
Fines & Miscellaneous	2.170	2.000	2.950	2.200
<b>TOTAL FISH &amp; GAME FUNDS</b>	<b>\$10.470</b>	<b>\$10.000</b>	<b>\$11.250</b>	<b>\$11.300</b>



# State of New Hampshire Monthly Revenue Plan for FY 2011 Chapter 1, 2010 Special Session Estimates

July 30, 2010

	General Fund (in Millions)												Total		
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	General Fund	Education Fund	Grand Total
Business Profits Tax	8.1	4.9	39.8	13.2	3.5	38.7	8.9	7.0	40.3	45.8	7.5	40.2	\$ 257.9	\$ 55.4	\$ 313.3
Business Enterprise Tax	2.0	1.3	9.5	3.3	0.9	9.6	2.3	1.8	9.8	11.1	1.9	9.7	63.2	126.5	189.7
<b>Subtotal</b>	<b>10.1</b>	<b>6.2</b>	<b>49.3</b>	<b>16.5</b>	<b>4.4</b>	<b>48.3</b>	<b>11.2</b>	<b>8.8</b>	<b>50.1</b>	<b>56.9</b>	<b>9.4</b>	<b>49.9</b>	<b>321.1</b>	<b>181.9</b>	<b>503.0</b>
Meals & Rooms Tax	20.7	24.6	25.6	20.3	19.9	17.0	18.3	17.5	17.7	17.8	17.9	19.9	237.2	7.8	245.0
Tobacco Tax (1)	12.1	10.7	11.3	10.6	9.6	10.5	10.4	8.9	9.9	9.0	9.9	11.1	124.0	96.6	220.6
Transfer from Liquor Commission	10.8	13.0	11.2	9.7	13.0	14.3	8.1	7.5	8.7	8.7	11.8	11.1	127.9		127.9
Interest & Dividends Tax	0.3	0.7	13.9	2.0	0.8	5.3	12.6	1.4	3.5	38.3	0.2	11.1	90.1		90.1
Insurance Tax	0.9	0.9	0.9	1.0	0.7	0.8	2.1	4.6	67.4	1.5	(0.2)	(0.1)	80.5		80.5
Communications Tax	6.4	6.6	5.2	6.6	6.4	5.8	6.4	7.0	5.8	6.7	5.7	6.4	75.0		75.0
Real Estate Transfer Tax	6.1	5.6	5.4	5.4	5.2	5.1	5.1	3.4	3.3	4.4	4.8	5.7	59.5	29.7	89.2
Court Fines & Fees	1.0	1.1	1.1	1.1	1.0	1.2	1.0	1.1	1.2	1.1	1.1	1.2	13.2		13.2
Securities Revenue	0.5	0.5	0.5	0.6	0.4	9.1	0.4	0.5	2.2	16.6	2.2	0.5	34.0		34.0
Utility Consumption Tax	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	6.0		6.0
Board & Care Revenue	1.8	1.5	1.5	1.8	1.1	2.0	1.2	1.4	1.3	1.9	1.5	3.2	20.2		20.2
Beer Tax	1.2	1.4	1.3	1.0	1.0	1.0	1.1	0.9	0.8	0.9	1.0	1.2	12.8		12.8
Racing & Games of Chance	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.5	0.2	0.3	0.2	0.3	2.9		2.9
Other	3.1	2.8	3.2	3.4	4.0	5.2	6.5	6.0	5.9	8.4	5.6	13.7	67.8		67.8
Gambling Winnings Tax	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	1.3	0.7	0.5	3.4		3.4
Transfer from Lottery Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	77.7	77.7
Transfer from Racing & Charitable Gaming	-	-	-	-	-	-	-	-	-	-	-	-	-	1.3	1.3
Tobacco Settlement	-	-	-	-	-	-	-	-	-	4.2	-	-	4.2	40.0	44.2
Utility Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	28.0	28.0
State Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	363.6	363.6
<b>Subtotal</b>	<b>75.8</b>	<b>76.4</b>	<b>131.2</b>	<b>80.8</b>	<b>68.3</b>	<b>126.4</b>	<b>85.2</b>	<b>70.1</b>	<b>178.6</b>	<b>178.5</b>	<b>72.3</b>	<b>136.2</b>	<b>1,279.8</b>	<b>826.6</b>	<b>2,106.4</b>
Net Medicaid Enhancement Revenue	0.1	0.3	0.1	107.5	-	0.2	0.1	(0.1)	-	0.1	0.1	0.1	108.5		108.5
Recoveries	-	-	2.7	1.4	2.9	-	1.2	2.6	0.6	3.7	0.7	3.4	19.2		19.2
<b>Total General Fund</b>	<b>75.9</b>	<b>76.7</b>	<b>134.0</b>	<b>189.7</b>	<b>71.2</b>	<b>126.6</b>	<b>86.5</b>	<b>72.6</b>	<b>179.2</b>	<b>182.3</b>	<b>73.1</b>	<b>139.7</b>	<b>1,407.5</b>	<b>826.6</b>	<b>2,234.1</b>
<b>Total Education Fund (see next page)</b>	<b>19.0</b>	<b>22.1</b>	<b>54.1</b>	<b>28.0</b>	<b>20.5</b>	<b>52.4</b>	<b>24.0</b>	<b>20.8</b>	<b>406.6</b>	<b>95.4</b>	<b>22.9</b>	<b>60.8</b>			
<b>Grand Total</b>	<b>94.9</b>	<b>98.8</b>	<b>188.1</b>	<b>217.7</b>	<b>91.7</b>	<b>179.0</b>	<b>110.5</b>	<b>93.4</b>	<b>585.8</b>	<b>277.7</b>	<b>96.0</b>	<b>200.5</b>			
<b>Cumulative Gen and Educ YTD</b>	<b>94.9</b>	<b>193.7</b>	<b>381.8</b>	<b>599.5</b>	<b>691.2</b>	<b>870.2</b>	<b>980.7</b>	<b>1,074.1</b>	<b>1,659.9</b>	<b>1,937.6</b>	<b>2,033.6</b>	<b>2,234.1</b>			

Note - The annual revenue projections approved as part of the 2010 Special Session include the repeal of LLC and compound taxes but not item 1 below.  
 (1) Annual estimate was increased by \$2.6 million for the tax imposed on other tobacco products per Chapter 1, Laws of 2010 Special Session.

Prepared by: Administrative Services





# State of New Hampshire Monthly Revenue Plan for FY 2011 Chapter 1, 2010 Special Session Estimates

July 30, 2010

## Education Trust Fund (in Millions)

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Business Profits Tax	1.8	1.2	8.5	2.9	0.8	8.4	2.0	1.5	8.6	9.8	1.6	8.3	\$ 55.4
Business Enterprise Tax	4.0	2.5	19.1	6.4	1.7	19.4	4.5	3.6	19.5	22.4	3.9	19.5	126.5
<b>Subtotal</b>	<b>5.8</b>	<b>3.7</b>	<b>27.6</b>	<b>9.3</b>	<b>2.5</b>	<b>27.8</b>	<b>6.5</b>	<b>5.1</b>	<b>28.1</b>	<b>32.2</b>	<b>5.5</b>	<b>27.8</b>	<b>181.9</b>
Meals & Rooms Tax	0.8	0.9	0.9	0.7	0.8	0.5	0.5	0.5	0.5	0.6	0.5	0.6	7.8
Tobacco Tax (1)	9.4	8.3	8.9	8.3	7.4	8.1	8.0	6.9	7.7	7.0	7.8	8.8	96.6
Real Estate Transfer Tax	3.0	2.7	2.7	2.7	3.2	2.4	2.4	1.7	1.6	2.2	2.4	2.7	29.7
Transfers from Lottery	-	6.4	7.4	6.9	6.5	6.0	6.5	6.5	5.0	6.5	6.5	13.5	77.7
Transfer from Racing & Charitable Gaming	-	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	1.3
Tobacco Settlement	-	-	-	-	-	-	-	-	-	40.0	-	-	40.0
Utility Property Tax	-	-	6.5	-	-	7.5	-	-	-	6.8	-	7.2	28.0
State Property Tax	-	-	-	-	-	-	-	-	363.6	-	-	-	363.6
<b>Total</b>	<b>\$ 19.0</b>	<b>\$ 22.1</b>	<b>\$ 54.1</b>	<b>\$ 28.0</b>	<b>\$ 20.5</b>	<b>\$ 52.4</b>	<b>\$ 24.0</b>	<b>\$ 20.8</b>	<b>\$ 406.6</b>	<b>\$ 95.4</b>	<b>\$ 22.9</b>	<b>\$ 60.8</b>	<b>\$ 826.6</b>
<b>Cumulative Total YTD</b>	<b>\$ 19.0</b>	<b>\$ 41.1</b>	<b>\$ 95.2</b>	<b>\$ 123.2</b>	<b>\$ 143.7</b>	<b>\$ 196.1</b>	<b>\$ 220.1</b>	<b>\$ 240.9</b>	<b>\$ 647.5</b>	<b>\$ 742.9</b>	<b>\$ 765.8</b>	<b>\$ 826.6</b>	

Note - The annual revenue projections approved as part of the 2010 Special Session include the repeal of LLC and campground taxes but not item 1 below.  
 (1) Annual estimate was increased by \$2.6 million for the tax imposed on other tobacco products per Chapter 1, Laws of 2010 Special Session.

Prepared by: Administrative Services

STATE OF NEW HAMPSHIRE  
 PLAN FOR FISCAL YEAR 2011  
 IN MILLIONS

Highway Fund	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Gasoline Road Toll	11.0	11.0	11.4	10.4	11.0	10.5	10.8	10.0	9.8	10.2	10.0	10.4	126.5
Miscellaneous	0.7	3.4	1.6	2.8	2.2	0.6	1.6	0.8	2.7	0.7	1.2	1.5	19.8
<b>Motor Vehicle Fees</b>													
MV Registrations	8.1	8.6	8.6	9.0	8.2	7.5	8.0	8.1	9.6	9.6	9.3	8.5	103.1
MV Operators	0.5	0.6	0.6	0.5	0.4	0.5	0.5	0.4	0.5	0.4	0.5	0.6	6.0
Inspection Station Fees	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.3	3.9
MV Miscellaneous Fees	1.1	1.0	1.1	1.3	1.2	1.1	1.1	1.1	1.2	1.0	1.1	1.2	13.5
Certificate of Title	0.6	0.8	0.7	0.7	0.6	0.6	0.6	0.7	0.7	0.7	0.8	0.8	8.3
<b>Total Highway Fund</b>	<b>22.3</b>	<b>25.7</b>	<b>24.4</b>	<b>25.0</b>	<b>23.9</b>	<b>21.1</b>	<b>22.9</b>	<b>21.4</b>	<b>24.8</b>	<b>23.0</b>	<b>23.3</b>	<b>23.3</b>	<b>281.1</b>

Fish & Game Fund	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Fish and Game Licenses	0.8	0.7	0.4	0.6	0.7	0.4	0.5	1.0	0.7	0.6	1.6	1.1	9.1
Fines and Penalties	-	-	-	-	0.1	-	-	-	-	-	-	-	0.1
Miscellaneous Sales	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-	0.1	0.1	0.3	1.3
Federal Recoveries Indirect Costs	-	-	0.1	0.1	0.1	0.1	-	-	0.1	0.1	0.1	0.1	0.8
<b>Total Fish &amp; Game Fund</b>	<b>\$ 0.9</b>	<b>\$ 0.8</b>	<b>\$ 0.6</b>	<b>\$ 0.8</b>	<b>\$ 1.0</b>	<b>\$ 0.6</b>	<b>\$ 0.6</b>	<b>\$ 1.1</b>	<b>\$ 0.8</b>	<b>\$ 0.8</b>	<b>\$ 1.8</b>	<b>\$ 1.5</b>	<b>11.3</b>

# State Of New Hampshire Monthly Revenue Focus

## Department of Administrative Services

Commissioner Linda M. Hodgdon  
Comptroller Edgar R. Carter

November  
FY 2011

### Monthly Revenue Summary

	<i>(for month)</i>		
	<u>FY 11</u>	<u>Plan</u>	<u>Inc/(Dec)</u>
Gen & Educ	\$ 185.4	\$ 91.7	\$ 93.7
Highway	\$ 24.4	\$ 23.9	\$ 0.5
Fish & Game	\$ 1.2	\$ 1.0	\$ 0.2

### Current Month Analysis

General & Education Funds	<i>FY 11</i> <i>Actuals</i>	<i>FY 11</i> <i>Plan</i>	<i>Actual vs.</i> <i>Plan</i>	<i>%</i> <i>Inc/(Dec)</i>
Business Profits Tax	\$ 4.1	\$ 4.3	\$ (0.2)	-5%
Business Enterprise Tax	2.8	2.6	0.2	7.7%
Subtotal Business Taxes	6.9	6.9	-	0.0%
Meals & Rentals Tax	20.9	20.7	0.2	1.0%
Tobacco Tax	21.1	17.0	4.1	24.1%
Transfer from Liquor Commission	12.5	13.0	(0.5)	-3.8%
Interest & Dividends Tax	(0.3)	0.8	(1.1)	-137.5%
Insurance Tax	0.9	0.7	0.2	28.6%
Communications Tax	6.7	6.4	0.3	4.7%
Real Estate Transfer Tax	6.6	8.4	(1.8)	-21.4%
Court Fines & Fees	1.1	1.0	0.1	10.0%
Securities Revenue	0.3	0.4	(0.1)	-25.0%
Utility Consumption Tax	0.5	0.5	-	0.0%
Board & Care Revenue	1.7	1.1	0.6	54.5%
Beer Tax	1.0	1.0	-	0.0%
Racing & Games of Chance	0.2	0.2	-	0.0%
Other	5.4	4.0	1.4	35.0%
Gambling Winnings Tax	0.2	0.1	0.1	100.0%
Transfer from Lottery Commission	5.8	6.5	(0.7)	-10.8%
Transfer from Racing & Charitable Gaming	0.1	0.1	-	0.0%
Tobacco Settlement	-	-	-	-
Utility Property Tax	0.5	-	0.5	-
State Property Tax	-	-	-	-
Subtotal Traditional Taxes & Transfers	92.1	88.8	3.3	3.7%
Net Medicaid Enhancement Revenue	91.4	-	91.4	-
Recoveries	1.9	2.9	(1.0)	-34.5%
Total Receipts	\$ 185.4	\$ 91.7	\$ 93.7	102.2%

All funds reported on a cash basis, dollars in millions.

### Analysis (dollars in millions)

**Medicaid Enhancement Taxes** which were planned for and received last year in the month of October, were received this year in November, resulting in monthly variances to plan and the prior year for both months. Historically, taxpayers make these payments in October, but do not file final returns until the following July. The 5.5% tax is paid by certain health care providers based on reportable Net Patient Service Revenue (NPSR). The total of taxes received to date for FY2011 is lower than both plan and prior year. According to the Department of Revenue Administration, this is due to a lower aggregate taxable NPSR estimated by providers. It is not known whether adjustments to amounts paid will be necessary after final amounts are reported.

The month's **Traditional Taxes and Transfers** exceeded plan by \$3.3 million and prior year by \$4.8 million. On a year to date basis, these revenues exceed plan by \$6.2 million and exceed prior year by \$12.1 million. Detailed analysis of selected year to date revenue performance follows.

On a year to date basis, **Meals and Rentals Tax** continues to track ahead of both plan and prior year. **Business Taxes** this month were equal to plan; however, slightly lower than the prior year.

**Interest and Dividends Tax** revenue and **Real Estate Transfer Tax** revenue for the month were also lower than plan and prior year. On a year to date basis, these taxes remain below plan and below the prior year actual revenue collected.

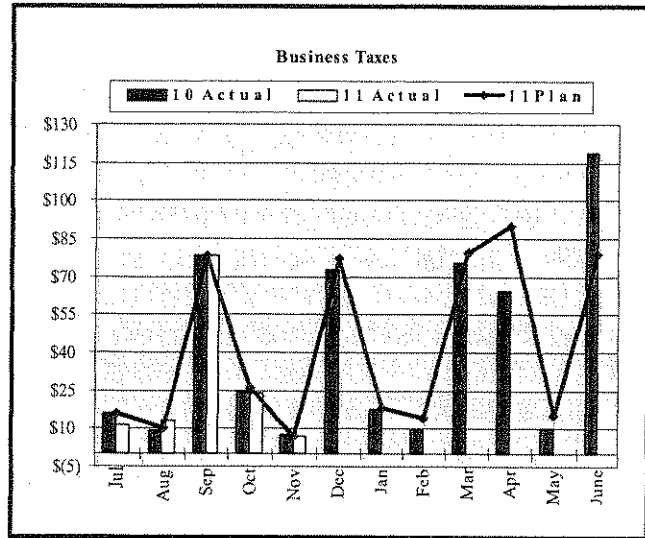
The **Tobacco tax** is collected primarily from two sources. The sale of tobacco stamps which are affixed to each pack of cigarettes offered for sale in New Hampshire and a tax assessed on the wholesale price of other tobacco products (OTP) which is comprised principally of non-premium cigars, loose tobacco and smokeless products. The total tax is performing ahead of plan and prior year partially due to slightly greater than expected OTP sales. OTP sales and the increase in the OTP tax rate effective July 1, 2010, cause revenues of this segment to be ahead of last year by 30.8%. The prior year Tobacco Tax revenue included floor tax receipts as a result of an increase in the cigarette stamp rate, resulting in \$4.6 million of revenue collections in FY2010 which did not recur in FY2011. The net result is that year to date revenues are ahead of both plan and the prior year.

The FY 2011 plan for sales and margins of the **Liquor Commission** anticipated growth and improvement versus the prior year, the full extent of which has not been realized to date. On a year to date basis, this has resulted in a shortfall to plan; however as compared to prior year, net profits have improved on average 4%.

**Other revenues** continue to realize collections earlier in the year than anticipated in the plan as a result of improved revenue collection practices. In addition, the **Lottery Commission** continues to experience lower sales trends of their major products consistent with prior months.

RET Analysis (In Millions)					
	Jul	Aug	Sep	Oct	Nov
FY11	9.6	6.9	6.6	6.7	6.6
FY10	9.0	8.3	7.6	8.1	7.1
FY09	11.5	9.9	9.4	8.1	8.8
Mo over Mo	0.6	(1.4)	(1.0)	(1.4)	(0.5)
% Mo over Mo	7%	-17%	-13%	-17%	-7%
YTD change over Prior Year	0.6	(0.8)	(1.8)	(3.2)	(3.7)
% YTD change	7%	-5%	-7%	-10%	-9%

Business Tax Refund Analysis					
	Jul	Aug	Sep	Oct	Nov
FY11	3.4	0.9	3.5	5.2	6.1
FY10	1.6	1.2	2.1	3.6	6.3
FY09	1.3	1.4	1.5	5.3	11.3
Mo over Mo change	1.8	(0.3)	1.4	1.6	(0.2)
YTD change	1.8	1.5	2.9	4.5	4.3



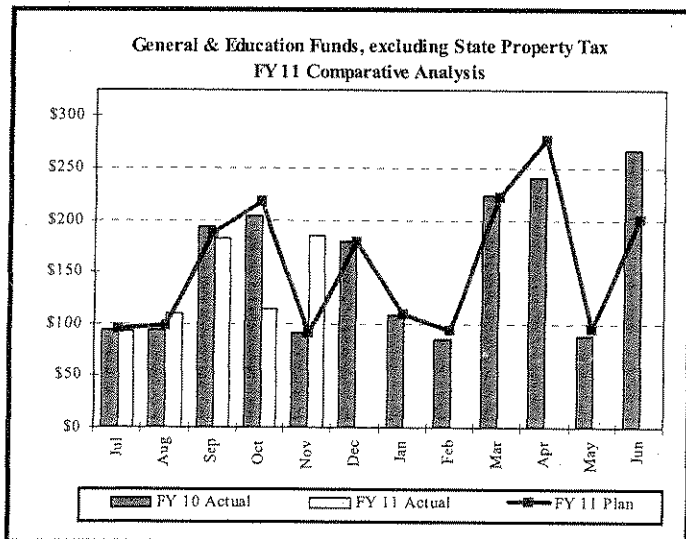
General & Education Funds Comparison to FY 10

General & Education Funds	Monthly			Year-to-Date			% Inc/(Dec)
	FY 11 Actuals	FY 10 Actuals	Inc/(Dec)	FY 11 Actuals	FY 10 Actuals	Inc/(Dec)	
Business Profits Tax	\$ 4.1	\$ 4.6	\$ (0.5)	\$ 81.2	\$ 84.4	\$ (3.2)	-3.8%
Business Enterprise Tax	2.8	2.7	0.1	52.0	51.3	0.7	1.4%
Subtotal Business Taxes	6.9	7.3	(0.4)	133.2	135.7	(2.5)	-1.8%
Meals & Rentals Tax	20.9	20.5	0.4	116.3	111.5	4.8	4.3%
Tobacco Tax	21.1	18.8	2.3	105.3	105.2	0.1	0.1%
Transfer from Liquor Commission	12.5	11.5	1.0	56.4	53.8	2.6	4.8%
Interest & Dividends Tax	(0.3)	0.4	(0.7)	16.4	19.7	(3.3)	-16.8%
Insurance Tax	0.9	0.9	-	5.4	5.0	0.4	8.0%
Communications Tax	6.7	5.7	1.0	34.9	30.8	4.1	13.3%
Real Estate Transfer Tax	6.6	7.1	(0.5)	36.4	40.1	(3.7)	-9.2%
Court Fines & Fees	1.1	1.4	(0.3)	5.7	5.4	0.3	5.6%
Securities Revenue	0.3	0.4	(0.1)	2.4	1.8	0.6	33.3%
Utility Consumption Tax	0.5	0.5	-	2.6	2.5	0.1	4.0%
Board & Care Revenue	1.7	1.2	0.5	8.5	8.6	(0.1)	-1.2%
Beer Tax	1.0	1.0	-	6.1	6.0	0.1	1.7%
Racing & Games of Chance	0.2	0.2	-	0.9	1.1	(0.2)	-18.2%
Other	5.4	3.9	1.5	21.4	11.9	9.5	79.8%
Gambling Winnings Tax	0.2	0.1	0.1	1.4	0.5	0.9	180.0%
Transfer from Lottery Commission	5.8	6.3	(0.5)	21.1	23.6	(2.5)	-10.6%
Transfer from Racing & Charitable Gaming	0.1	0.1	-	0.4	0.4	-	0.0%
Tobacco Settlement	-	-	-	-	-	-	-
Utility Property Tax	0.5	-	0.5	7.6	6.7	0.9	13.4%
State Property Tax	-	-	-	-	-	-	-
Subtotal Traditional Taxes & Transfers	92.1	87.3	4.8	582.4	570.3	12.1	2.1%
Net Medicaid Enhancement Rev	91.4	-	91.4	91.5	97.8	(6.3)	-6.4%
Recoveries	1.9	3.1	(1.2)	8.9	7.5	1.4	18.7%
Total Receipts	\$ 185.4	\$ 90.4	\$ 95.0	\$ 682.8	\$ 675.6	\$ 7.2	1.1%

All funds reported on a cash basis, dollars in millions.

**General and Education Funds**

Year-to-Date Comparison to Plan											
General & Education Funds	General			Education			Total			% Inc/(Dec)	
	Actual	Plan	Actual vs Plan	Actual	Plan	Actual vs Plan	Actual	Plan	Actual vs Plan		
Business Profits Tax	\$ 67.0	\$ 69.5	\$ (2.5)	\$ 14.2	\$ 15.2	\$ (1.0)	\$ 81.2	\$ 84.7	\$ (3.5)	-4.1%	
Business Enterprise Tax	17.9	17.0	0.9	34.1	33.7	0.4	52.0	50.7	1.3	2.6%	
Subtotal Business Taxes	84.9	86.5	(1.6)	48.3	48.9	(0.6)	133.2	135.4	(2.2)	-1.6%	
Meals & Rentals Tax	114.2	111.1	3.1	2.1	4.1	(2.0)	116.3	115.2	1.1	1.0%	
Tobacco Tax	59.8	54.3	5.5	45.5	42.3	3.2	105.3	96.6	8.7	9.0%	
Transfer from Liquor Commission	56.4	57.7	(1.3)	-	-	-	56.4	57.7	(1.3)	-2.3%	
Interest & Dividends Tax	16.4	17.7	(1.3)	-	-	-	16.4	17.7	(1.3)	-7.3%	
Insurance Tax	5.4	4.4	1.0	-	-	-	5.4	4.4	1.0	22.7%	
Communications Tax	34.9	31.2	3.7	-	-	-	34.9	31.2	3.7	11.9%	
Real Estate Transfer Tax	23.9	27.7	(3.8)	12.5	14.3	(1.8)	36.4	42.0	(5.6)	-13.3%	
Court Fines & Fees	5.7	5.3	0.4	-	-	-	5.7	5.3	0.4	7.5%	
Securities Revenue	2.4	2.5	(0.1)	-	-	-	2.4	2.5	(0.1)	-4.0%	
Utility Consumption Tax	2.6	2.5	0.1	-	-	-	2.6	2.5	0.1	4.0%	
Board & Care Revenue	8.5	7.7	0.8	-	-	-	8.5	7.7	0.8	10.4%	
Beer Tax	6.1	5.9	0.2	-	-	-	6.1	5.9	0.2	3.4%	
Racing & Games of Chance	0.9	1.0	(0.1)	-	-	-	0.9	1.0	(0.1)	-10.0%	
Other	21.4	16.5	4.9	-	-	-	21.4	16.5	4.9	29.7%	
Gambling Winnings Tax	1.4	0.5	0.9	-	-	-	1.4	0.5	0.9	180.0%	
Transfer from Lottery Commission	-	-	-	21.1	27.2	(6.1)	21.1	27.2	(6.1)	-22.4%	
Transfer from Racing & Charitable Gaming	-	-	-	0.4	0.4	-	0.4	0.4	-	0.0%	
Tobacco Settlement	-	-	-	-	-	-	-	-	-	-	
Utility Property Tax	-	-	-	7.6	6.5	1.1	7.6	6.5	1.1	16.9%	
State Property Tax	-	-	-	-	-	-	-	-	-	-	
Subtotal Traditional Taxes & Transfers	444.9	432.5	12.4	137.5	143.7	(6.2)	582.4	576.2	6.2	1.1%	
Net Medicaid Enhancement Rev	91.5	108.0	(16.5)	-	-	-	91.5	108.0	(16.5)	-15.3%	
Recoveries	8.9	7.0	1.9	-	-	-	8.9	7.0	1.9	27.1%	
<b>Total Receipts</b>	<b>\$ 545.3</b>	<b>\$ 547.5</b>	<b>\$ (2.2)</b>	<b>\$137.5</b>	<b>\$143.7</b>	<b>\$ (6.2)</b>	<b>\$ 682.8</b>	<b>\$ 691.2</b>	<b>\$ (8.4)</b>	<b>-1.2%</b>	



**Education Trust Fund  
Statement of Activity - FY 2011  
July 1, 2010 to November 30, 2010**

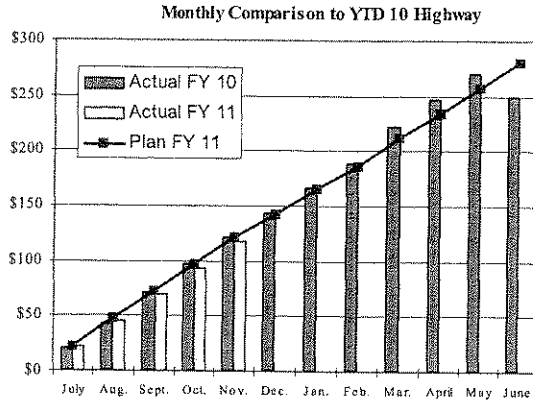
Description	Amount
Beginning Surplus (Deficit) - unaudited	\$ -
Unrestricted Revenue - See above	137.5
Expenditures	
Education Grants & Adm Costs	(238.6)
<b>Ending Surplus (Deficit) - unaudited</b>	<b>\$ (101.1)</b>

Fiscal 2011 Adequate Education Grant payments of \$594.0 million are paid 20% September 1, 20% November 1, 30% January 1 and 30% April 1. Municipalities receive an additional \$363.0 million of grants through local retention of Statewide Property Tax collections.

All funds reported on a cash basis, dollars in millions.

## Highway Fund

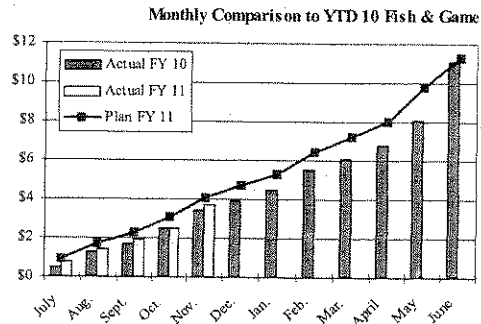
Revenue Category	Comparison to Plan		
	year-to-date		Actual vs. Plan
	FY 11 Actuals	FY 11 Plan	
Gasoline Road Toll	\$ 54.1	\$ 54.8	\$ (0.7)
Miscellaneous	9.1	10.7	(1.6)
<b>Motor Vehicle Fees</b>			
MV Registrations	42.6	42.5	0.1
MV Operators	2.3	2.6	(0.3)
Inspection Station Fees	1.7	1.6	0.1
MV Miscellaneous Fees	4.7	5.7	(1.0)
Certificate of Title	3.1	3.4	(0.3)
<b>Total Fees</b>	<b>54.4</b>	<b>55.8</b>	<b>(1.4)</b>
<b>Total</b>	<b>\$ 117.6</b>	<b>\$ 121.3</b>	<b>\$ (3.7)</b>



According to **Road Toll Operations**, actual fuel consumption is up approximately 1.3% over the same period last year, but is tracking slightly below the estimate.  
 According to the Department of Safety, **Motor Vehicle Miscellaneous** fees are down due to Court Fines tracking below estimate.  
 According to the Department of Transportation the **Miscellaneous** category is below plan due to the timing of both turnpike and federal indirect billings.

## Fish & Game Fund

Revenue Category	Comparison to Plan		
	year-to-date		Actual vs. Plan
	FY 11 Actuals	FY 11 Plan	
Fish and Game Licenses	\$ 2.6	\$ 3.2	\$ (0.6)
Fines and Penalties	0.1	0.1	-
Miscellaneous Sales	0.7	0.5	0.2
Federal Recoveries Indirect Costs	0.3	0.3	-
<b>Total</b>	<b>\$ 3.7</b>	<b>\$ 4.1</b>	<b>\$ (0.4)</b>



All funds reported on a cash basis, dollars in millions.

## Cigarette Tax - Selected States

	State Excise	Sales Tax Rate	Amount of Sales Tax	Total Taxes per Pack	Ave Retail (w/txs)	Tax % of Ave Retail	National Rank in Total Tax
Nation Low-Missouri	\$ 0.17	4.75%	\$ 0.17	\$ 0.34	\$ 3.80	9.0%	51st***
New Hampshire	\$ 1.78	0.00%	\$ -	\$ 1.78	\$ 5.29	33.6%	16th
Maine	\$ 2.00	5.00%	\$ 0.28	\$ 2.28	\$ 5.90	38.7%	11th
Vermont	\$ 2.24	6.00%	\$ 0.36	\$ 2.60	\$ 6.35	40.9%	10th
Massachusetts**	\$ 2.51	6.25%	\$ 0.41	\$ 2.92	\$ 6.92	42.2%	8th
Connecticut	\$ 3.00	6.00%	\$ 0.40	\$ 3.40	\$ 7.13	47.7%	4th
Rhode Island	\$ 3.46	7.00%	\$ 0.49	\$ 3.95	\$ 7.45	53.0%	2nd
Nation High-New York	\$ 4.35	4.00%	\$ 0.34	\$ 4.69	\$ 8.79	53.3%	1st

Source: State Excise And Sales Taxes Per Pack Of Cigarettes, Total Amounts And State Rankings per [www.tobaccofreekids.org](http://www.tobaccofreekids.org)

\*\* Adjusted for post-analysis change in sales tax rate

\*\*\* District of Columbia included as a 'State' in analysis

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## Current Month Revenue Report Collections

1	<b>General Fund Revenue</b>	<b>Revenue on Current Month Revenue Report Reflect Collections From:</b>
2	Business Profits Tax	Current month
3	Business Enterprise Tax	Current month
4	Meals and Rooms Tax	<b>Prior month</b>
5	Tobacco Tax	Current month
6	Liquor Sales and Distribution	Current month
7	Interest and Dividends Tax	Current month
8	Insurance Tax	Current month
9	Communications Tax	Current month
10	Real Estate Transfer Tax	<b>Prior month</b>
11	Court Fines and Fees	Current month
12	Securities Revenue	Current month
13	Utility Tax	Current month
14	Board and Care Revenue	Current month
15	Beer Tax	Current month
16	Racing Revenue	Current month
17	Other	Current month
18	Gambling Winnings Tax	<b>Prior month</b>
19	Utility Property Tax	Current month
20	State Property Tax	Current month
<b>21</b>	<b>Education Trust Fund Revenue</b>	
22	Business Profits Tax	Current month
23	Business Enterprise Tax	Current month
24	Meals and Rooms Tax	<b>Prior month</b>
25	Tobacco Tax	<b>Prior month</b>
26	Real Estate Transfer Tax	Current month
27	Utility Property Tax	Current month
<b>28</b>	<b>Highway Fund</b>	
29	Gasoline Road Toll	<b>Prior month</b>
30	Miscellaneous	Current month
31	Motor Vehicle Fees	Current month
<b>32</b>	<b>Fish and Game Fund</b>	
33	Fish and Game Licenses	<b>Prior month</b>
34	Fines and Penalties	Current month
35	Miscellaneous Sales	Current month
36	Federal Recoveries of Indirect Costs	Current month



STATE OF NEW HAMPSHIRE  
 SCHEDULE OF UNRESTRICTED REVENUE - GAAP BASIS  
 GENERAL FUND  
 FOR THE LAST TEN FISCAL YEARS  
 (Expressed in Thousands)

	Fiscal Year Ended June 30									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Beer Tax.....	\$ 3,065	\$ 2,695	\$ 2,720	\$ 2,728	\$ 2,805	\$ 2,413	\$ 2,445	\$ 2,281	\$ 2,57	\$ 1,656
Board and Care Revenue.....	22,072	21,338	19,937	18,354	13,261	15,583	2,384	11,197	10,692	13,333
Business Profits Tax.....	258,633	251,925	317,439	287,423	264,027	196,647	131,585	137,757	128,574	179,615
Business Enterprise Tax.....	7,144	6,1889	77,710	79,291	75,190	111,110	118,538	96,574	121,016	122,135
Estate and Legacy Tax.....	48	(4)	211	617	3,224	11,659	26,971	59,074	56,958	59,348
Insurance Tax.....	86,804	94,144	95,876	97,909	90,462	88,706	86,246	82,161	76,094	66,441
Securities Revenue.....	34,231	34,680	34,700	32,964	30,064	27,904	26,344	25,778	26,060	28,023
Interest and Dividends Tax.....	84,866	97,126	118,693	108,086	80,543	67,896	55,630	55,129	70,334	76,651
Liquor.....	120,718	116,000	133,052	124,742	120,644	112,555	106,676	98,996	96,237	89,344
Meals and Rooms Tax.....	228,291	203,603	206,726	202,595	193,788	186,486	178,480	168,722	164,045	157,202
Dog Racing.....	334	385	525	703	559	112	151	1572	1487	1262
Horse Racing.....	1184	1633	2,440	2,398	2,313	2,401	2,474	2,459	2,701	2,592
Gambling Winning Tax.....	2,933									
Games of Chance.....	1181									
Real Estate Transfer Tax.....	55,994	53,539	77,690	91,704	106,161	107,821	95,162	78,859	66,393	59,488
Telephone/Communications Tax.....	80,965	80,243	80,932	72,986	70,496	70,039	65,781	62,522	64,663	49,045
Tobacco Tax.....	130,521	59,257	57,060	65,337	69,892	73,159	71,471	67,066	60,294	61,007
Tobacco Settlement.....	4,221	2,821	8,404			2,441	181	5,862	5,725	
Utilities Tax.....	5,976	6,535	6,285	5,757	6,385	6,265	5,121	7,078	5,565	9,656
Courts Fines and Fees.....	13,022	29,295	31,300	30,452	29,500	25,517	24,673	22,111	23,234	23,218
Flexible Grant.....							25,000	25,000		
Other:										
Corporate Returns.....	712	647	682	678	744	733	748	750	711	681
Interstate Vehicle Registrations.....	132	1231	1362	167	2,411	2,334	2,253	2,310	2,377	2,602
Corporate Filing Fees.....	3,016	3,271	3,346	3,414	3,716	3,231	2,947	3,346	3,341	3,427
Interest on Surplus Funds.....	(545)	404	5,352	7,776	4,868	1712	174	75	1,250	3,754
Reimbursement of Indirect Costs.....	8,340	7,214	6,858	6,822	6,265	6,724	6,671	5,675	5,511	4,255
Miscellaneous.....	78,862	74,031	71,412	69,612	44,092	44,878	44,258	40,409	32,403	32,917
Subtotal.....	1,308,320	1,253,902	1,370,715	1,322,515	1,231,410	1,182,326	1,105,363	1,072,766	1,037,822	1,057,682
Net Medicaid Enhancement										
Revenues (MER).....	98,186	99,626	93,111	83,257	73,617	147,209	149,831	118,979	98,208	85,217
Recoveries.....	19,854	21,827	20,108	15,875	24,462	22,989	20,374			
Subtotal.....	1,426,310	1,375,355	1,483,934	1,421,647	1,329,489	1,352,524	1,275,568	1,189,745	1,136,030	1,142,899
Other MER Transferred to/(from)										
Uncompensated Care Pool.....						39,062	35,143	16,594	16,263	12,966
Total Unrestricted Revenue.....	\$ 1,426,310	\$ 1,375,355	\$ 1,483,934	\$ 1,421,647	\$ 1,329,489	\$ 1,391,586	\$ 1,310,711	\$ 1,206,339	\$ 1,152,293	\$ 1,155,865

STATE OF NEW HAMPSHIRE  
 SCHEDULE OF UNDESIGNATED FUND BALANCE  
 EDUCATION FUND  
 FOR THE LAST TEN FISCAL YEARS  
 (Expressed in Thousands)

	Fiscal Year Ended June 30									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Balance July 1.....	\$	\$	\$	\$ 8,357	\$	\$	\$	\$	\$	\$ 66,348
<b>Additions</b>										
Unrestricted Revenue										
Statewide Property Tax.....	363,166	363,653	363,066	363,335	363,392	350,368	443,350	452,997	454,135	417,964
Statewide Property Tax.....			58			20,934	29,844	32,666	28,987	24,194
Utility Property Tax.....	29,929	28,972	24,196	21,847	20,881	20,102	20,160	18,834	18,170	15,621
BPT Increase.....	57,590	53,894	67,961	57,755	56,578	50,748	41,000	37,100	32,645	15,800
BET Increase.....	12,157	123,389	154,990	174,208	150,380	130,600	116,900	121,400	112,115	36,700
Meals & Rooms.....	4,235	6,107	7,632	7,218	7,188	7,153	6,875	6,701	6,604	6,859
Real Estate Tax Increase.....	28,832	27,736	38,616	45,663	52,545	51,960	47,515	39,426	33,073	29,735
Tobacco Tax Increase.....	113,004	128,796	119,260	76,283	80,902	28,214	28,582	26,977	23,968	25,356
Tobacco Settlement.....	40,000	40,000	40,000	40,781	38,961	40,000	40,000	40,000	40,000	38,745
Initial Tobacco Settlement Payment.....										
Lottery Proceeds.....	67,584	69,619	77,010	80,548	81,987	70,263	73,745	66,569	66,125	59,348
Other.....										175
Total Revenue.....	826,497	842,166	882,789	869,638	852,764	770,342	847,971	842,670	804,922	670,497
General Fund Budgeted Appropriations.....						61,378	62,590	83,420	65,690	40,559
Total Additions.....	826,497	842,166	882,789	869,638	852,764	831,720	910,561	926,090	870,612	711,056
<b>Deductions</b>										
Appropriations										
Adequate Education Grant.....	341,682	529,085	529,075	472,783	473,534	441,610	451,640	443,873	426,523	406,817
Adequate Education Grant.....	363,166	363,653	363,066	363,335	363,392	350,368	443,350	452,997	454,135	417,964
Total Grants.....	704,848	892,738	892,141	836,118	836,926	791,978	894,990	896,870	880,658	824,781
DOE-Hardship Grants.....	5,000	5,000	5,000	5,000	5,000	1,000		5,000	5,000	769
DRA-Property Tax Relief.....	210	390	700	(1,200)	(2,100)	(2,800)	7,700			
DRA-Tax Relief Admin.....										
DOE-Kindergarten Aid.....	3,678			2,004				2,625	1,972	
DOE-Fiscal Disparity Grants.....	39,760									
DOE-Education Transition Aid....	43,657									
DOE-Admin. & Computers.....										
Total Appropriations.....	797,153	898,128	897,841	841,922	839,826	790,178	902,690	904,495	887,630	825,550
Less Lapses.....	(2,146)	(3,024)	270	(4,508)	4,581	19,042			(438)	(25)
Net Appropriations.....	795,007	895,104	898,111	837,414	844,407	809,220	902,690	904,495	887,192	825,525
Current Year Balance.....	31,490	(52,938)	(15,322)	32,224	8,357	22,500	7,871	21,595	(15,580)	(14,469)
<b>End of Year</b>										
<b>Transfers From(To)</b>										
General Fund.....										
FY 2000.....										
FY 2001.....										48,121
FY 2002.....									15,580	
FY 2003.....								(15,580)		
FY 2004.....							(7,871)	(5,015)		
FY 2005.....						(22,500)				
FY 2007.....				(40,581)						
FY 2008.....			15,322							
FY 2009.....		52,938								
FY 2010.....	(31,490)									
Balance June 30.....	\$	\$	\$	\$	\$ 8,357	\$	\$	\$	\$	\$

# REVENUE COLLECTIONS BY MONTHLY PERCENTAGE FY2003-FY2010

Gen/ETF	Business Profits Tax								Gen/ETF	Business Enterprise Tax							
	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003		FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003
(\$ in Millions)									(\$ in Millions)								
<b>July</b>									<b>July</b>								
Monthly	\$4.5	\$6.1	\$3.5	\$4.5	\$4.2	\$2.5	\$1.5	\$3.8	Monthly	\$11.4	\$10.5	\$12.5	\$10.7	\$9.3	\$7.2	\$7.5	\$7.3
%	1.4%	2.0%	0.9%	1.3%	1.3%	1.2%	0.9%	2.1%	%	5.9%	5.7%	5.4%	4.2%	4.2%	2.9%	3.2%	3.9%
Y.T.D.	\$4.5	\$6.1	\$3.5	\$4.5	\$4.2	\$2.5	\$1.5	\$3.8	Y.T.D.	\$11.4	\$10.5	\$12.5	\$10.7	\$9.3	\$7.2	\$7.5	\$7.3
%	1.4%	2.0%	0.9%	1.3%	1.3%	1.2%	0.9%	2.1%	%	5.9%	5.7%	5.4%	4.2%	4.2%	2.9%	3.2%	3.9%
<b>August</b>									<b>August</b>								
Monthly	\$11.0	\$2.5	\$2.2	\$3.8	\$3.5	\$2.0	\$1.6	\$3.2	Monthly	\$-2.0	\$9.4	\$7.1	\$6.6	\$4.0	\$6.4	\$7.1	\$4.4
%	3.5%	0.8%	0.6%	1.1%	1.1%	0.9%	0.9%	1.8%	%	-1.0%	5.1%	3.1%	2.6%	1.8%	2.6%	3.0%	2.3%
Y.T.D.	\$15.5	\$8.6	\$5.7	\$8.3	\$7.7	\$4.5	\$3.1	\$7.0	Y.T.D.	\$9.4	\$19.9	\$19.6	\$17.3	\$13.3	\$13.6	\$14.6	\$11.7
%	5.0%	2.8%	1.5%	2.4%	2.4%	2.1%	1.8%	3.9%	%	4.9%	10.7%	8.5%	6.7%	6.0%	5.5%	6.2%	6.2%
<b>September</b>									<b>September</b>								
Monthly	\$48.8	\$60.7	\$62.1	\$65.3	\$38.5	\$30.0	\$29.9	\$26.2	Monthly	\$29.7	\$22.1	\$31.1	\$34.6	\$49.9	\$42.5	\$34.0	\$33.4
%	15.6%	19.8%	16.3%	19.0%	12.1%	14.2%	17.4%	14.7%	%	15.5%	11.9%	13.4%	13.4%	22.7%	17.2%	14.4%	17.7%
Y.T.D.	\$64.3	\$69.3	\$67.8	\$73.6	\$46.2	\$34.5	\$33.0	\$33.2	Y.T.D.	\$39.1	\$42.0	\$50.7	\$51.9	\$63.2	\$56.1	\$48.6	\$45.1
%	20.6%	22.7%	17.8%	21.4%	14.5%	16.3%	19.2%	18.7%	%	20.4%	22.7%	21.9%	20.2%	28.7%	22.7%	20.5%	23.9%
<b>October</b>									<b>October</b>								
Monthly	\$15.5	\$11.20	\$36.5	\$11.4	\$18.3	\$1.7	\$3.9	\$4.8	Monthly	\$9.5	\$15.80	\$15.2	\$17.1	\$20.1	\$17.8	\$14.3	\$14.4
%	5.0%	3.7%	9.6%	3.3%	5.7%	0.8%	2.3%	2.7%	%	5.0%	8.5%	6.6%	6.6%	9.1%	7.2%	6.0%	7.6%
Y.T.D.	\$79.8	\$80.5	\$104.3	\$85.0	\$64.5	\$36.2	\$36.9	\$38.0	Y.T.D.	\$48.6	\$57.8	\$65.9	\$69.0	\$83.3	\$73.9	\$62.9	\$59.5
%	25.5%	26.3%	27.3%	24.7%	20.2%	17.1%	21.5%	21.4%	%	25.4%	31.2%	28.4%	26.8%	37.8%	29.9%	26.6%	31.5%
<b>November</b>									<b>November</b>								
Monthly	\$4.6	(\$6.80)	-\$2.9	\$2.5	\$2.0	-\$0.4	-\$2.8	\$5.2	Monthly	\$2.7	\$5.10	\$8.1	\$8.1	\$7.0	\$9.1	\$4.2	\$4.3
%	1.5%	-2.2%	-0.8%	0.7%	0.6%	-0.2%	-1.6%	2.9%	%	1.4%	2.8%	3.5%	3.1%	3.2%	3.7%	1.8%	2.3%
Y.T.D.	\$84.4	\$73.7	\$101.4	\$87.5	\$66.5	\$35.8	\$34.1	\$43.2	Y.T.D.	\$51.3	\$62.9	\$74.0	\$77.1	\$90.3	\$83.0	\$67.1	\$63.8
%	27.0%	24.1%	26.6%	25.4%	20.8%	17.0%	19.9%	24.3%	%	26.8%	33.9%	31.9%	30.0%	41.0%	33.6%	28.4%	33.8%
<b>December</b>									<b>December</b>								
Monthly	\$45.1	\$63.30	\$73.9	\$61.2	\$37.8	\$38.4	\$31.8	\$23.4	Monthly	\$27.6	\$20.20	\$24.9	\$28.0	\$46.4	\$34.5	\$35.5	\$35.8
%	14.4%	20.7%	19.4%	17.8%	11.8%	18.2%	18.5%	13.2%	%	14.4%	10.9%	10.7%	10.9%	21.1%	14.0%	15.0%	18.9%
Y.T.D.	\$129.5	\$137.0	\$175.3	\$148.7	\$104.3	\$74.2	\$65.9	\$66.6	Y.T.D.	\$78.9	\$83.1	\$98.9	\$105.1	\$136.7	\$117.5	\$102.6	\$99.6
%	41.4%	44.8%	45.9%	43.2%	32.7%	35.1%	38.4%	37.5%	%	41.2%	44.8%	42.7%	40.8%	62.1%	47.6%	43.4%	52.7%
<b>January</b>									<b>January</b>								
Monthly	\$11.0	\$6.9	\$8.2	\$5.4	\$1.4	\$11.8	\$1.2	\$2.0	Monthly	\$6.7	\$8.4	\$13.4	\$12.4	\$13.5	\$10.3	\$8.7	\$9.5
%	3.5%	2.3%	2.1%	1.6%	0.4%	5.6%	0.7%	1.1%	%	3.5%	4.5%	5.8%	4.8%	6.1%	4.2%	3.7%	5.0%
Y.T.D.	\$140.5	\$143.9	\$183.5	\$154.1	\$105.7	\$86.0	\$67.1	\$68.6	Y.T.D.	\$85.6	\$91.5	\$112.3	\$117.5	\$150.2	\$127.8	\$111.3	\$109.1
%	45.0%	47.1%	48.1%	44.8%	33.1%	40.7%	39.1%	38.6%	%	44.7%	49.4%	48.4%	45.6%	68.2%	51.7%	47.1%	57.7%
<b>February</b>									<b>February</b>								
Monthly	\$5.9	\$5.2	\$4.9	\$2.9	\$2.3	\$1.9	\$3.8	\$1.4	Monthly	\$3.7	\$7.8	\$11.1	\$6.6	\$8.4	\$5.0	\$6.2	\$4.1
%	1.9%	1.7%	1.3%	0.8%	0.7%	0.9%	2.2%	0.8%	%	1.9%	4.2%	4.8%	2.6%	3.8%	2.0%	2.6%	2.2%
Y.T.D.	\$146.4	\$149.1	\$188.4	\$157.0	\$108.0	\$87.9	\$70.9	\$70.0	Y.T.D.	\$89.3	\$99.3	\$123.4	\$124.1	\$158.6	\$132.8	\$117.5	\$113.2
%	46.8%	48.8%	49.4%	45.6%	33.8%	41.6%	41.3%	39.4%	%	46.6%	53.6%	53.2%	48.2%	72.1%	53.8%	49.7%	59.9%
<b>March</b>									<b>March</b>								
Monthly	\$46.7	\$54.9	\$51.9	\$76.4	\$46.2	\$46.2	\$33.8	\$42.8	Monthly	\$28.7	\$24.4	\$43.2	\$40.0	\$43.9	\$35.3	\$33.7	\$4.1
%	14.9%	18.0%	13.6%	22.2%	14.5%	21.9%	940.0%	24.1%	%	15.0%	13.2%	18.6%	15.5%	19.9%	14.3%	14.2%	960.0%
Y.T.D.	\$193.1	\$204.0	\$240.3	\$233.4	\$154.2	\$134.1	\$104.7	\$112.8	Y.T.D.	\$118.0	\$123.7	\$166.6	\$164.1	\$202.5	\$168.1	\$151.2	\$117.3
%	61.8%	66.7%	63.0%	67.8%	48.3%	63.5%	61.0%	63.4%	%	61.6%	66.8%	71.9%	63.8%	92.0%	68.1%	63.9%	62.1%
<b>April</b>									<b>April</b>								
Monthly	\$39.5	\$37.6	\$52.8	\$51.5	\$43.0	\$42.2	\$36.5	\$32.7	Monthly	\$24.5	\$46.1	\$52.3	\$43.3	\$45.6	\$31.1	\$40.7	\$31.8
%	12.6%	12.3%	13.8%	15.0%	13.5%	20.0%	21.3%	18.4%	%	12.8%	24.9%	22.6%	16.8%	20.7%	12.6%	17.2%	16.8%
Y.T.D.	\$232.6	\$241.6	\$293.1	\$284.9	\$197.2	\$176.3	\$141.2	\$145.5	Y.T.D.	\$142.5	\$169.8	\$218.9	\$207.4	\$248.1	\$199.2	\$191.9	\$149.1
%	74.4%	79.0%	76.8%	82.8%	61.7%	83.5%	82.3%	81.8%	%	74.3%	91.6%	94.4%	80.6%	112.7%	80.6%	81.1%	78.9%
<b>May</b>									<b>May</b>								
Monthly	\$6.3	\$0.9	\$4.3	\$6.3	\$4.2	\$1.6	\$0.6	\$2.0	Monthly	\$3.9	\$8.5	\$9.6	\$17.1	\$11.8	\$9.4	\$9.9	\$7.9
%	2.0%	0.3%	1.1%	1.8%	1.3%	0.8%	0.3%	1.1%	%	2.0%	4.6%	4.1%	6.6%	5.4%	3.8%	4.2%	4.2%
Y.T.D.	\$238.9	\$242.5	\$297.4	\$291.2	\$201.4	\$177.9	\$141.8	\$147.5	Y.T.D.	\$146.4	\$178.3	\$228.5	\$224.5	\$259.9	\$208.6	\$201.8	\$157.0
%	76.4%	79.3%	77.9%	84.7%	63.1%	84.3%	82.7%	83.0%	%	76.4%	96.2%	98.6%	87.2%	118.1%	84.5%	85.3%	83.1%
<b>June</b>									<b>June</b>								
Monthly	\$73.6	\$63.3	\$84.2	\$52.8	\$118.0	\$33.2	\$29.7	\$30.3	Monthly	\$45.3	\$7.0	\$3.3	\$32.9	-\$39.8	\$38.4	\$34.7	\$32.0
%	23.6%	20.7%	22.1%	15.3%	36.9%	15.7%	17.3%	17.0%	%	23.6%	3.8%	1.4%	12.8%	-18.1%	15.5%	14.7%	16.9%
Y.T.D.	\$312.5	\$305.8	\$381.6	\$344.0	\$319.4	\$211.1	\$171.5	\$177.8	Y.T.D.	\$191.7	\$185.3	\$231.8	\$257.4	\$220.1	\$247.0	\$236.5	\$189.0
%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

## REVENUE COLLECTIONS BY MONTHLY PERCENTAGE FY2003-FY2010

Gen/ETF									
Combined Business Taxes (BPT and BET)									
	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	
(\$ in Millions)									
<b>July</b>									
Monthly	\$15.9	\$16.6	\$16.0	\$15.2	\$13.5	\$9.7	\$9.0	\$11.1	
%	3.2%	3.4%	2.6%	2.5%	2.5%	2.1%	2.2%	2.8%	
Y.T.C	\$15.9	\$16.6	\$16.0	\$15.2	\$13.5	\$9.7	\$9.0	\$11.1	
%	3.2%	3.4%	2.6%	2.5%	2.5%	2.1%	2.2%	2.8%	
<b>August</b>									
Monthly	\$9.0	\$11.9	\$9.3	\$10.4	\$7.5	\$8.4	\$8.7	\$7.6	
%	1.8%	2.4%	1.5%	1.7%	1.4%	1.8%	2.1%	1.9%	
Y.T.C	\$24.9	\$28.5	\$25.3	\$25.6	\$21.0	\$18.1	\$17.7	\$18.7	
%	4.9%	5.8%	4.1%	4.3%	3.9%	4.0%	4.3%	4.8%	
<b>September</b>									
Monthly	\$78.5	\$82.8	\$93.2	\$99.9	\$88.4	\$72.5	\$63.9	\$59.6	
%	15.6%	16.9%	15.2%	16.6%	16.4%	15.8%	15.7%	15.2%	
Y.T.C	\$103.4	\$111.3	\$118.5	\$125.5	\$109.4	\$90.6	\$81.6	\$78.3	
%	20.5%	22.7%	19.3%	20.9%	20.3%	19.8%	20.0%	19.9%	
<b>October</b>									
Monthly	\$25.0	\$27.0	\$51.7	\$28.5	\$38.4	\$19.5	\$18.2	\$19.2	
%	5.0%	5.5%	8.4%	4.7%	7.1%	4.3%	4.5%	4.9%	
Y.T.C	\$128.4	\$138.3	\$170.2	\$154.0	\$147.8	\$110.1	\$99.8	\$97.5	
%	25.5%	28.2%	27.7%	25.6%	27.4%	24.0%	24.5%	24.8%	
<b>November</b>									
Monthly	\$7.3	-\$1.7	\$5.2	\$10.6	\$9.0	\$8.7	\$1.4	\$9.5	
%	1.4%	-0.3%	0.8%	1.8%	1.7%	1.9%	0.3%	2.4%	
Y.T.C	\$135.7	\$136.6	\$175.4	\$164.6	\$156.8	\$118.8	\$101.2	\$107.0	
%	26.9%	27.8%	28.6%	27.4%	29.1%	25.9%	24.8%	27.2%	
<b>December</b>									
Monthly	\$72.7	\$83.5	\$98.8	\$89.2	\$84.2	\$72.9	\$67.3	\$59.2	
%	14.4%	17.0%	16.1%	14.8%	15.6%	15.9%	16.5%	15.1%	
Y.T.C	\$208.4	\$220.1	\$274.2	\$253.8	\$241.0	\$191.7	\$168.5	\$166.2	
%	41.3%	44.8%	44.7%	42.2%	44.7%	41.8%	41.3%	42.3%	
<b>January</b>									
Monthly	\$17.7	\$15.3	\$21.6	\$17.8	\$14.9	\$22.1	\$9.9	\$11.5	
%	3.5%	3.1%	3.5%	3.0%	2.8%	4.8%	2.4%	2.9%	
Y.T.C	\$226.1	\$235.4	\$295.8	\$271.6	\$255.9	\$213.8	\$178.4	\$177.7	
%	44.8%	47.9%	48.2%	45.2%	47.4%	46.7%	43.7%	45.2%	
<b>February</b>									
Monthly	\$9.6	\$13.0	\$16.0	\$9.5	\$10.7	\$6.9	\$10.0	\$5.5	
%	1.9%	2.6%	2.6%	1.6%	2.0%	1.5%	2.5%	1.4%	
Y.T.C	\$235.7	\$248.4	\$311.8	\$281.1	\$266.6	\$220.7	\$188.4	\$183.2	
%	46.7%	50.6%	50.8%	46.7%	49.4%	48.2%	46.2%	46.6%	
<b>March</b>									
Monthly	\$75.4	\$79.3	\$95.1	\$116.4	\$90.1	\$81.5	\$67.5	\$72.9	
%	15.0%	16.1%	15.5%	25.0%	16.7%	17.8%	16.5%	18.6%	
Y.T.C	\$311.1	\$327.7	\$406.9	\$397.5	\$356.7	\$302.2	\$255.9	\$256.1	
%	61.7%	66.7%	66.3%	66.1%	66.1%	66.0%	62.7%	65.2%	
<b>April</b>									
Monthly	\$64.0	\$83.7	\$105.1	\$94.8	\$88.6	\$73.3	\$77.2	\$64.5	
%	12.7%	17.0%	17.1%	15.8%	16.4%	16.0%	18.9%	16.4%	
Y.T.C	\$375.1	\$411.4	\$512.0	\$492.3	\$445.3	\$375.5	\$333.1	\$320.6	
%	74.4%	83.8%	83.5%	81.9%	82.5%	82.0%	81.6%	81.6%	
<b>May</b>									
Monthly	\$10.2	\$9.4	\$13.9	\$23.4	\$16.0	\$11.0	\$10.5	\$9.9	
%	2.0%	1.9%	2.3%	3.9%	3.0%	2.4%	2.6%	2.5%	
Y.T.C	\$385.3	\$420.8	\$525.9	\$515.7	\$461.3	\$386.5	\$343.6	\$330.5	
%	76.4%	85.7%	85.7%	85.7%	85.5%	84.4%	84.2%	84.1%	
<b>June</b>									
Monthly	\$118.9	\$70.3	\$87.5	\$85.7	\$78.2	\$71.6	\$64.4	\$62.3	
%	23.6%	14.3%	14.3%	14.3%	14.5%	15.6%	15.8%	15.9%	
Y.T.C	\$504.2	\$491.1	\$613.4	\$601.4	\$539.5	\$458.1	\$408.0	\$392.8	
%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

# REVENUE COLLECTIONS BY MONTHLY PERCENTAGE FY2003-FY2010

Gen/ETF									Gen/ETF								
Meals & Rooms									Tobacco Tax								
	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003		FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003
(\$ in Millions)									(\$ in Millions)								
<b>July</b>									<b>July</b>								
Monthly	\$19.1	\$20.1	\$20.4	\$18.9	\$18.4	\$17.4	\$16.5	\$16.4	Monthly	\$21.9	\$16.4	\$15.9	\$12.2	\$13.9	\$8.2	\$8.8	\$7.5
%	8.2%	9.6%	9.5%	9.1%	9.2%	9.0%	8.9%	9.4%	%	9.0%	8.7%	9.6%	8.7%	9.2%	8.2%	8.9%	8.1%
Y.T.C	\$19.1	\$20.1	\$20.4	\$18.9	\$18.4	\$17.4	\$16.5	\$16.4	Y.T.C	\$21.9	\$16.4	\$15.9	\$12.2	\$13.9	\$8.2	\$8.8	\$7.5
%	8.2%	9.6%	9.5%	9.1%	9.2%	9.0%	8.9%	9.4%	%	9.0%	8.7%	9.6%	8.7%	9.2%	8.2%	8.9%	8.1%
<b>August</b>									<b>August</b>								
Monthly	\$24.8	\$22.9	\$22.5	\$22.6	\$22.2	\$21.1	\$19.9	\$19.0	Monthly	\$22.8	\$15.3	\$17.2	\$13.5	\$13.8	\$9.9	\$9.3	\$8.3
%	10.7%	10.9%	10.5%	10.9%	11.1%	11.0%	10.8%	10.8%	%	9.3%	8.1%	10.4%	9.7%	9.2%	9.8%	9.4%	8.9%
Y.T.C	\$43.9	\$43.0	\$42.9	\$41.5	\$40.6	\$38.5	\$36.4	\$35.4	Y.T.C	\$44.7	\$31.7	\$33.1	\$25.7	\$27.7	\$18.1	\$18.1	\$15.8
%	18.9%	20.5%	20.0%	20.0%	20.3%	20.0%	19.7%	20.2%	%	18.3%	16.9%	20.0%	18.4%	18.4%	18.0%	18.3%	17.0%
<b>September</b>									<b>September</b>								
Monthly	\$26.3	\$24.9	\$24.5	\$23.1	\$21.8	\$21.1	\$21.4	\$20.3	Monthly	\$23.1	\$16.3	\$16.2	\$12.8	\$13.3	\$8.6	\$8.7	\$8.3
%	11.4%	11.9%	11.4%	11.1%	10.9%	11.0%	11.6%	11.6%	%	9.5%	8.7%	9.8%	9.2%	8.8%	8.5%	8.8%	8.9%
Y.T.C	\$70.2	\$67.9	\$67.4	\$64.6	\$62.4	\$59.6	\$57.8	\$55.7	Y.T.C	\$67.8	\$48.0	\$49.3	\$38.5	\$41.0	\$26.7	\$26.8	\$24.1
%	30.3%	32.4%	31.4%	31.1%	31.2%	30.9%	31.3%	31.8%	%	27.8%	25.5%	29.8%	27.6%	27.3%	26.5%	27.0%	25.9%
<b>October</b>									<b>October</b>								
Monthly	\$20.8	\$18.50	\$19.8	\$18.9	\$17.7	\$17.1	\$15.7	\$15.5	Monthly	\$18.6	\$20.1	\$13.9	\$12.9	\$12.7	\$8.5	\$9.8	\$8.8
%	9.0%	8.8%	9.2%	9.1%	8.9%	8.9%	8.5%	8.8%	%	7.6%	10.7%	8.4%	9.2%	8.4%	8.4%	9.9%	9.5%
Y.T.C	\$91.0	\$86.4	\$87.2	\$83.5	\$80.1	\$76.7	\$73.5	\$71.2	Y.T.C	\$86.4	\$68.1	\$63.2	\$51.4	\$53.7	\$35.2	\$36.6	\$32.9
%	39.3%	41.2%	40.6%	40.2%	40.1%	39.8%	39.8%	40.6%	%	35.4%	36.2%	38.1%	36.8%	35.7%	35.0%	36.9%	35.4%
<b>November</b>									<b>November</b>								
Monthly	\$20.5	\$18.20	\$18.4	\$18.3	\$17.7	\$17.5	\$16.0	\$14.9	Monthly	\$18.8	\$10.5	\$15.3	\$11.0	\$11.3	\$8.1	\$5.8	\$7.0
%	8.8%	8.7%	8.6%	8.8%	8.9%	9.1%	8.7%	8.5%	%	7.7%	5.6%	9.2%	7.9%	7.5%	8.1%	5.9%	7.5%
Y.T.C	\$111.5	\$104.6	\$105.6	\$101.8	\$97.8	\$94.2	\$89.5	\$86.1	Y.T.C	\$105.2	\$78.6	\$78.5	\$62.4	\$65.0	\$43.3	\$42.4	\$39.9
%	48.1%	49.9%	49.2%	49.0%	48.9%	48.9%	48.5%	49.1%	%	43.1%	41.8%	47.4%	44.7%	43.2%	43.0%	42.8%	42.9%
<b>December</b>									<b>December</b>								
Monthly	\$15.7	\$14.70	\$14.6	\$14.3	\$13.9	\$13.0	\$13.0	\$12.2	Monthly	\$22.3	\$20.1	\$10.8	\$10.9	\$12.3	\$8.6	\$9.4	\$8.9
%	6.8%	7.0%	6.8%	6.9%	7.0%	6.7%	7.0%	7.0%	%	9.1%	10.7%	6.5%	7.8%	8.2%	8.5%	9.5%	9.6%
Y.T.C	\$127.2	\$119.3	\$120.2	\$116.1	\$111.7	\$107.2	\$102.5	\$98.3	Y.T.C	\$127.5	\$98.7	\$89.3	\$73.3	\$77.3	\$51.9	\$51.8	\$48.8
%	54.9%	56.9%	56.0%	55.8%	55.9%	55.7%	55.6%	56.0%	%	52.3%	52.5%	53.9%	52.5%	51.4%	51.6%	52.3%	52.5%
<b>January</b>									<b>January</b>								
Monthly	\$17.1	\$15.9	\$16.4	\$16.9	\$15.8	\$14.9	\$13.7	\$13.5	Monthly	\$18.2	\$15.1	\$14.9	\$12.6	\$11.5	\$8.0	\$7.3	\$6.6
%	7.4%	7.6%	7.6%	8.1%	7.9%	7.7%	7.4%	7.7%	%	7.5%	8.0%	9.0%	9.0%	7.6%	8.0%	7.4%	7.1%
Y.T.C	\$144.3	\$135.2	\$136.6	\$133.0	\$127.5	\$122.1	\$116.2	\$111.8	Y.T.C	\$145.7	\$113.8	\$104.2	\$85.9	\$88.8	\$59.9	\$59.1	\$55.4
%	62.3%	64.5%	63.6%	64.0%	63.8%	63.4%	63.0%	63.7%	%	59.7%	60.5%	62.9%	61.6%	59.0%	59.5%	59.6%	59.6%
<b>February</b>									<b>February</b>								
Monthly	\$16.4	\$14.6	\$14.9	\$13.7	\$13.8	\$12.9	\$13.3	\$12.0	Monthly	\$16.5	\$15.4	\$11.0	\$9.1	\$9.8	\$7.1	\$7.3	\$6.5
%	7.1%	7.0%	6.9%	6.6%	6.9%	6.7%	7.2%	6.8%	%	6.8%	8.2%	6.6%	6.5%	6.5%	7.1%	7.4%	7.0%
Y.T.C	\$160.7	\$149.8	\$151.5	\$146.7	\$141.3	\$135.0	\$129.5	\$123.8	Y.T.C	\$162.2	\$129.2	\$115.2	\$95.0	\$98.6	\$67.0	\$66.4	\$61.9
%	69.4%	71.4%	70.5%	70.6%	70.7%	70.1%	70.2%	70.6%	%	66.5%	68.7%	69.5%	68.1%	65.6%	66.6%	67.0%	66.6%
<b>March</b>									<b>March</b>								
Monthly	\$16.6	\$14.6	\$15.3	\$14.6	\$14.3	\$14.0	\$13.6	\$12.5	Monthly	\$19.1	\$15.8	\$11.3	\$11.8	\$12.4	\$7.7	\$9.1	\$6.4
%	7.2%	7.0%	7.1%	7.0%	330.0%	7.3%	7.4%	7.1%	%	7.8%	8.4%	6.8%	8.5%	8.2%	7.7%	9.2%	6.9%
Y.T.C	\$177.3	\$164.4	\$166.8	\$161.3	\$155.6	\$149.0	\$143.1	\$136.3	Y.T.C	\$181.3	\$145.0	\$126.5	\$106.8	\$111.0	\$74.7	\$75.5	\$68.3
%	76.5%	78.4%	77.7%	77.6%	77.8%	77.4%	77.6%	77.7%	%	74.3%	77.1%	76.3%	76.6%	73.8%	74.3%	76.2%	73.4%
<b>April</b>									<b>April</b>								
Monthly	\$16.9	\$14.9	\$15.7	\$15.5	\$14.9	\$14.2	\$13.4	\$12.8	Monthly	\$18.8	\$14.6	\$12.8	\$9.4	\$9.6	\$7.9	\$7.4	\$8.5
%	7.3%	7.1%	7.3%	7.5%	7.5%	7.4%	7.3%	7.3%	%	7.7%	7.8%	7.7%	6.7%	6.4%	7.9%	7.5%	9.1%
Y.T.C	\$194.2	\$179.3	\$182.5	\$176.8	\$170.5	\$163.2	\$156.5	\$149.1	Y.T.C	\$200.1	\$159.6	\$139.3	\$116.2	\$120.6	\$82.6	\$82.9	\$76.8
%	83.8%	85.5%	85.0%	85.0%	85.3%	84.7%	84.8%	85.0%	%	82.0%	84.8%	84.1%	83.3%	80.2%	82.1%	83.7%	82.6%
<b>May</b>									<b>May</b>								
Monthly	\$16.8	\$14.4	\$14.9	\$14.4	\$14.3	\$14.3	\$13.0	\$11.9	Monthly	\$17.9	\$15.8	\$13.5	\$12.3	\$11.2	\$7.6	\$7.1	\$7.7
%	7.3%	6.9%	6.9%	6.9%	7.2%	7.4%	7.0%	6.8%	%	7.3%	8.4%	8.1%	8.8%	7.4%	7.6%	7.2%	8.3%
Y.T.C	\$211.0	\$193.7	\$197.4	\$191.2	\$184.8	\$177.5	\$169.5	\$161.0	Y.T.C	\$218.0	\$175.4	\$152.8	\$128.5	\$131.8	\$90.2	\$90.0	\$84.5
%	91.1%	92.4%	91.9%	92.0%	92.4%	92.2%	91.9%	91.8%	%	89.4%	93.2%	92.2%	92.1%	87.6%	89.7%	90.8%	90.9%
<b>June</b>									<b>June</b>								
Monthly	\$20.7	\$16.0	\$17.4	\$16.7	\$15.2	\$15.1	\$15.0	\$14.4	Monthly	\$25.9	\$12.7	\$12.9	\$11.0	\$18.6	\$10.4	\$9.1	\$8.5
%	8.9%	7.6%	8.1%	8.0%	7.6%	7.8%	8.1%	8.2%	%	10.6%	6.8%	7.8%	7.9%	12.4%	10.3%	9.2%	9.1%
Y.T.C	\$231.7	\$209.7	\$214.8	\$207.9	\$200.0	\$192.6	\$184.5	\$175.4	Y.T.C	\$243.9	\$188.1	\$165.7	\$139.5	\$150.4	\$100.6	\$99.1	\$93.0
%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

## REVENUE COLLECTIONS BY MONTHLY PERCENTAGE FY2003-FY2010

Liquor Sales and Distribution									Interest & Dividends								
FY 2010									FY 2009								
FY 2005									FY 2008								
FY 2008									FY 2007								
FY 2007									FY 2006								
FY 2006									FY 2005								
FY 2005									FY 2004								
FY 2004									FY 2003								
FY 2003									FY 2003								
(\$ in Millions)									(\$ in Millions)								
<b>July</b>									<b>July</b>								
Monthly	\$10.8	\$13.0	\$11.8	\$10.0	\$10.0	\$9.9	\$9.3	\$8.4	Monthly	\$0.5	\$1.4	\$0.8	\$0.6	\$0.6	\$0.5	-\$0.1	-\$0.6
%	9.0%	8.9%	9.0%	7.9%	8.3%	8.6%	8.5%	8.3%	%	0.6%	1.4%	0.7%	0.6%	0.7%	0.7%	-0.2%	-1.1%
Y.T.C	\$10.8	\$13.0	\$11.8	\$10.0	\$10.0	\$9.9	\$9.3	\$8.4	Y.T.C	\$0.5	\$1.4	\$0.8	\$0.6	\$0.6	\$0.5	-\$0.1	-\$0.6
%	9.0%	8.9%	9.0%	7.9%	8.3%	8.6%	8.5%	8.3%	%	0.6%	1.4%	0.7%	0.6%	0.7%	0.7%	-0.2%	-1.1%
<b>August</b>									<b>August</b>								
Monthly	\$10.1	\$11.2	\$13.7	\$13.2	\$11.8	\$10.7	\$9.5	\$9.5	Monthly	\$0.3	\$1.3	\$1.0	\$0.8	\$1.2	\$0.8	-\$1.0	\$0.7
%	8.4%	7.7%	10.4%	10.4%	9.8%	9.3%	8.7%	9.4%	%	0.4%	1.3%	0.9%	0.7%	1.5%	1.2%	-1.9%	1.2%
Y.T.C	\$20.9	\$24.2	\$25.5	\$23.2	\$21.8	\$20.6	\$18.8	\$17.9	Y.T.C	\$0.8	\$2.7	\$1.8	\$1.4	\$1.8	\$1.3	-\$1.1	\$0.1
%	17.3%	16.6%	19.4%	18.3%	18.1%	18.0%	17.3%	17.7%	%	0.9%	2.8%	1.5%	1.3%	2.2%	1.9%	-2.0%	0.2%
<b>September</b>									<b>September</b>								
Monthly	\$11.4	\$11.6	\$10.4	\$10.0	\$9.9	\$9.9	\$9.7	\$8.8	Monthly	\$16.1	\$19.6	\$16.5	\$13.1	\$11.4	\$10.2	\$10.1	\$11.2
%	9.5%	7.9%	7.9%	7.9%	8.2%	8.6%	8.9%	8.7%	%	19.1%	20.2%	14.0%	12.1%	14.1%	15.1%	18.8%	19.9%
Y.T.C	\$32.3	\$36.9	\$35.9	\$33.2	\$31.7	\$30.5	\$28.5	\$26.7	Y.T.C	\$16.9	\$22.3	\$18.3	\$14.5	\$13.2	\$11.5	\$9.0	\$11.3
%	26.8%	25.3%	27.3%	26.2%	26.3%	26.6%	26.2%	26.4%	%	20.0%	23.0%	15.6%	13.4%	16.3%	17.0%	16.8%	20.0%
<b>October</b>									<b>October</b>								
Monthly	\$10.0	\$12.70	\$11.7	\$10.5	\$9.2	\$9.2	\$9.2	\$8.8	Monthly	\$2.4	\$3.8	\$3.7	\$2.6	\$1.7	\$1.1	\$1.5	\$1.3
%	8.3%	8.7%	8.9%	8.3%	7.6%	8.0%	8.5%	8.7%	%	2.8%	3.9%	3.1%	2.4%	2.1%	1.6%	2.8%	2.3%
Y.T.C	\$42.3	\$49.6	\$47.6	\$43.7	\$40.9	\$39.7	\$37.7	\$35.5	Y.T.C	\$19.3	\$26.1	\$22.0	\$17.1	\$14.9	\$12.6	\$10.5	\$12.6
%	35.1%	34.0%	36.2%	34.5%	33.9%	34.7%	34.7%	35.1%	%	22.8%	26.9%	18.7%	15.8%	18.4%	18.6%	19.6%	22.3%
<b>November</b>									<b>November</b>								
Monthly	\$11.5	\$10.50	\$12.2	\$11.9	\$11.0	\$9.1	\$8.5	\$8.1	Monthly	\$0.4	\$1.2	\$0.4	\$0.9	\$0.0	\$0.1	-\$0.2	-\$0.1
%	9.5%	7.2%	9.3%	9.4%	9.1%	7.9%	7.8%	8.0%	%	0.5%	1.2%	0.3%	0.8%	0.0%	0.1%	-0.4%	-0.2%
Y.T.C	\$53.8	\$60.1	\$59.8	\$55.6	\$51.9	\$48.8	\$46.2	\$43.6	Y.T.C	\$19.7	\$27.3	\$22.4	\$18.0	\$14.9	\$12.7	\$10.3	\$12.5
%	44.6%	41.2%	45.5%	44.0%	43.0%	42.6%	42.5%	43.1%	%	23.3%	28.1%	19.0%	16.7%	18.4%	18.8%	19.2%	22.2%
<b>December</b>									<b>December</b>								
Montl	\$13.3	\$18.70	\$13.3	\$13.4	\$13.6	\$13.7	\$12.9	\$11.6	Montl	\$4.2	\$4.7	\$4.7	\$4.1	\$3.3	\$3.1	\$2.9	\$3.1
%	11.0%	12.8%	10.1%	10.6%	11.3%	12.0%	11.9%	11.5%	%	5.0%	4.8%	4.0%	3.8%	4.1%	4.6%	5.4%	5.5%
Y.T.C	\$67.1	\$78.8	\$73.1	\$69.0	\$65.5	\$62.5	\$59.1	\$55.2	Y.T.C	\$23.9	\$32.0	\$27.1	\$22.1	\$18.2	\$15.8	\$13.2	\$15.6
%	55.7%	54.0%	55.6%	54.5%	54.3%	54.6%	54.3%	54.5%	%	28.3%	33.0%	23.0%	20.5%	22.5%	23.3%	24.6%	27.7%
<b>January</b>									<b>January</b>								
Montl	\$6.5	\$11.1	\$9.5	\$10.1	\$9.0	\$8.0	\$8.1	\$7.6	Montl	\$14.9	\$15.4	\$16.5	\$17.4	\$11.0	\$9.3	\$8.4	\$10.6
%	5.4%	7.6%	7.2%	8.0%	7.5%	7.0%	7.4%	7.5%	%	17.6%	15.9%	14.0%	16.1%	13.6%	13.7%	15.6%	18.8%
Y.T.C	\$73.6	\$89.9	\$82.6	\$79.1	\$74.5	\$70.5	\$67.2	\$62.8	Y.T.C	\$38.8	\$47.4	\$43.6	\$39.5	\$29.2	\$25.1	\$21.6	\$26.2
%	61.1%	61.6%	62.9%	62.5%	61.8%	61.6%	61.8%	62.1%	%	45.9%	48.8%	37.1%	36.6%	36.1%	37.1%	40.2%	46.5%
<b>February</b>									<b>February</b>								
Monthly	\$7.1	\$9.9	\$8.4	\$7.4	\$8.1	\$7.5	\$7.6	\$7.1	Monthly	\$0.9	\$1.3	\$1.2	\$1.2	\$0.8	\$0.7	\$0.7	\$0.3
%	5.9%	6.8%	6.4%	5.8%	6.7%	6.6%	7.0%	7.0%	%	1.1%	1.3%	1.0%	1.1%	1.0%	1.0%	1.3%	0.5%
Y.T.C	\$80.7	\$99.8	\$91.0	\$86.5	\$82.6	\$78.0	\$74.8	\$69.9	Y.T.C	\$39.7	\$48.7	\$44.8	\$40.7	\$30.0	\$25.8	\$22.3	\$26.5
%	67.0%	68.4%	69.3%	68.4%	68.5%	68.1%	68.8%	69.1%	%	47.0%	50.2%	38.1%	37.7%	37.1%	38.1%	41.5%	47.0%
<b>March</b>									<b>March</b>								
Monthly	\$8.8	\$10.0	\$8.7	\$9.5	\$9.0	\$8.8	\$7.9	\$7.0	Monthly	\$2.8	\$3.0	\$4.7	\$4.1	\$3.1	\$2.5	\$1.4	\$1.4
%	7.3%	6.8%	6.6%	7.5%	7.5%	7.7%	7.3%	6.9%	%	3.3%	3.1%	4.0%	3.8%	3.8%	3.7%	2.6%	2.5%
Y.T.C	\$89.5	\$109.8	\$99.7	\$96.0	\$91.6	\$86.8	\$82.7	\$76.9	Y.T.C	\$42.5	\$51.7	\$49.5	\$44.8	\$33.1	\$28.3	\$23.7	\$27.9
%	74.3%	75.2%	75.9%	75.9%	76.0%	75.8%	76.0%	76.0%	%	50.3%	53.2%	42.1%	41.5%	41.0%	41.8%	44.1%	49.5%
<b>April</b>									<b>April</b>								
Monthly	\$8.7	\$11.4	\$9.6	\$8.6	\$8.0	\$7.6	\$7.7	\$7.0	Monthly	\$29.9	\$33.4	\$50.8	\$46.7	\$35.4	\$27.7	\$21.3	\$19.7
%	7.2%	7.8%	7.3%	6.8%	6.6%	6.6%	7.1%	6.9%	%	35.4%	34.4%	43.2%	43.3%	43.8%	40.9%	39.7%	34.9%
Y.T.C	\$98.2	\$121.2	\$109.3	\$104.6	\$99.6	\$94.4	\$90.4	\$83.9	Y.T.C	\$72.4	\$85.1	\$100.3	\$91.5	\$68.5	\$56.0	\$45.0	\$47.6
%	81.5%	83.0%	83.2%	82.7%	82.6%	82.4%	83.1%	82.9%	%	85.7%	87.6%	85.3%	84.8%	84.8%	82.7%	83.8%	84.4%
<b>May</b>									<b>May</b>								
Monthly	\$8.4	\$11.3	\$10.6	\$11.0	\$9.2	\$8.6	\$7.8	\$8.4	Monthly	-\$0.2	\$0.1	\$0.0	\$0.7	-\$0.1	\$0.2	-\$0.5	\$0.6
%	7.0%	7.7%	8.1%	8.7%	7.6%	7.5%	7.2%	8.3%	%	-0.2%	0.1%	0.0%	0.6%	-0.1%	0.3%	-0.9%	1.1%
Y.T.C	\$106.6	\$132.5	\$119.9	\$115.6	\$108.8	\$103.0	\$98.2	\$92.3	Y.T.C	\$72.2	\$85.2	\$100.3	\$92.2	\$68.4	\$56.2	\$44.5	\$48.2
%	88.5%	90.8%	91.2%	91.4%	90.2%	90.0%	90.3%	91.2%	%	85.4%	87.7%	85.3%	85.4%	84.7%	83.0%	82.9%	85.5%
<b>June Cash</b>									<b>June</b>								
Monthly	\$13.9	\$13.5	\$11.5	\$10.9	\$11.8	\$11.5	\$10.6	\$8.9	Monthly	\$12.3	\$11.9	\$17.3	\$15.7	\$12.4	\$11.5	\$9.2	\$8.2
%	11.5%	9.2%	8.8%	8.6%	9.8%	10.0%	9.7%	8.8%	%	14.6%	12.3%	14.7%	14.6%	15.3%	17.0%	17.1%	14.5%
Y.T.C	\$120.5	\$146.0	\$131.4	\$126.5	\$120.6	\$114.5	\$108.8	\$101.2	Y.T.C	\$84.5	\$97.1	\$117.6	\$107.9	\$80.8	\$67.7	\$53.7	\$56.4
%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

## REVENUE COLLECTIONS BY MONTHLY PERCENTAGE FY2003-FY2010

Insurance Tax									Communications Tax								
	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003		FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003
(\$ in Millions)									(\$ in Millions)								
<b>July</b>									<b>July</b>								
Monthly	\$1.3	\$0.9	\$0.8	\$0.8	\$1.1	\$0.8	\$0.8	\$0.8	Monthly	\$6.3	\$7.0	\$6.2	\$5.7	\$5.4	\$6.7	\$5.9	\$5.3
%	1.5%	1.0%	0.8%	0.8%	1.2%	0.9%	0.9%	1.0%	%	7.9%	8.7%	7.8%	7.7%	7.7%	9.6%	9.0%	8.4%
Y.T.C	\$1.3	\$0.9	\$0.8	\$0.8	\$1.1	\$0.8	\$0.8	\$0.8	Y.T.C	\$6.3	\$7.0	\$6.2	\$5.7	\$5.4	\$6.7	\$5.9	\$5.3
%	1.5%	1.0%	0.8%	0.8%	1.2%	0.9%	0.9%	1.0%	%	7.9%	8.7%	7.8%	7.7%	7.7%	9.6%	9.0%	8.4%
<b>August</b>									<b>August</b>								
Monthly	\$0.8	\$0.9	\$0.6	\$1.0	\$0.8	\$0.8	\$1.9	\$5.0	Monthly	\$6.7	\$7.3	\$6.4	\$4.6	\$6.2	\$4.2	\$5.2	\$6.2
%	0.9%	1.0%	0.6%	1.0%	0.9%	0.9%	2.2%	6.1%	%	8.4%	9.1%	8.0%	6.3%	8.8%	6.0%	7.9%	9.8%
Y.T.C	\$2.1	\$1.8	\$1.4	\$1.8	\$1.9	\$1.6	\$2.7	\$5.8	Y.T.C	\$13.0	\$14.3	\$12.6	\$10.3	\$11.6	\$10.9	\$11.1	\$11.5
%	2.4%	1.9%	1.5%	1.8%	2.1%	1.8%	3.1%	7.1%	%	16.3%	17.8%	15.8%	14.0%	16.5%	15.6%	16.9%	18.1%
<b>September</b>									<b>September</b>								
Monthly	\$1.3	\$1.3	\$1.4	\$19.6	\$19.0	\$18.8	\$16.1	\$11.9	Monthly	\$5.3	\$5.6	\$6.5	\$8.2	\$5.7	\$6.6	\$5.1	\$5.4
%	1.5%	1.4%	1.5%	20.0%	21.0%	21.3%	18.7%	14.5%	%	6.6%	7.0%	8.1%	11.1%	8.1%	9.5%	7.8%	8.5%
Y.T.C	\$3.4	\$3.1	\$2.8	\$21.4	\$20.9	\$20.4	\$18.8	\$17.7	Y.T.C	\$18.3	\$19.9	\$19.1	\$18.5	\$17.3	\$17.5	\$16.2	\$16.9
%	3.9%	3.3%	2.9%	21.9%	23.1%	23.1%	21.8%	21.5%	%	23.0%	24.8%	23.9%	25.1%	24.5%	25.1%	24.7%	26.7%
<b>October</b>									<b>October</b>								
Monthly	\$0.7	\$1.20	\$1.0	\$0.9	\$0.8	\$0.9	\$0.6	\$0.9	Monthly	\$6.8	\$7.80	\$7.3	\$4.8	\$6.2	\$5.3	\$5.5	\$4.9
%	0.8%	1.3%	1.0%	0.9%	0.9%	1.0%	0.7%	1.1%	%	8.5%	9.7%	9.1%	6.5%	8.8%	7.6%	8.4%	7.7%
Y.T.C	\$4.1	\$4.3	\$3.8	\$22.3	\$21.7	\$21.3	\$19.4	\$18.6	Y.T.C	\$25.1	\$27.7	\$26.4	\$23.3	\$23.5	\$22.8	\$21.7	\$21.8
%	4.7%	4.6%	3.9%	22.8%	24.0%	24.1%	22.5%	22.6%	%	31.5%	34.5%	33.0%	31.7%	33.3%	32.7%	33.1%	34.4%
<b>November</b>									<b>November</b>								
Monthly	\$0.9	\$0.70	\$0.9	\$1.1	\$1.1	\$0.9	\$1.3	\$3.0	Monthly	\$5.7	\$7.00	\$6.1	\$7.0	\$6.4	\$5.9	\$5.2	\$4.8
%	1.0%	0.7%	0.9%	1.1%	1.2%	1.0%	1.5%	3.6%	%	7.2%	8.7%	7.6%	9.5%	9.1%	8.5%	7.9%	7.6%
Y.T.C	\$5.0	\$5.0	\$4.7	\$23.4	\$22.8	\$22.2	\$20.7	\$21.6	Y.T.C	\$30.8	\$34.7	\$32.5	\$30.3	\$29.9	\$28.7	\$26.9	\$26.6
%	5.8%	5.3%	4.9%	23.9%	25.2%	25.1%	24.0%	26.3%	%	38.6%	43.3%	40.7%	41.2%	42.4%	41.2%	41.0%	42.0%
<b>December</b>									<b>December</b>								
Monthly	\$1.0	\$1.50	\$0.8	\$19.3	\$19.5	\$18.8	\$16.8	\$13.8	Monthly	\$6.3	\$6.30	\$6.2	\$5.9	\$5.8	\$5.6	\$5.6	\$5.0
%	1.2%	1.6%	0.8%	19.7%	21.5%	21.3%	19.5%	16.8%	%	7.9%	7.9%	7.8%	8.0%	8.2%	8.0%	8.5%	7.9%
Y.T.C	\$6.0	\$6.5	\$5.5	\$42.7	\$42.3	\$41.0	\$37.5	\$35.4	Y.T.C	\$37.1	\$41.0	\$38.7	\$36.2	\$35.7	\$34.3	\$32.5	\$31.6
%	6.9%	6.9%	5.7%	43.7%	46.7%	46.4%	43.5%	43.1%	%	46.5%	51.1%	48.4%	49.2%	50.6%	49.2%	49.5%	49.8%
<b>January</b>									<b>January</b>								
Monthly	\$1.4	\$1.4	\$1.7	\$2.6	\$2.6	\$2.2	\$1.5	\$1.5	Monthly	\$6.9	\$7.8	\$6.4	\$5.7	\$5.7	\$5.7	\$5.3	\$4.9
%	1.6%	1.5%	1.8%	2.7%	2.9%	2.5%	1.7%	1.8%	%	8.7%	9.7%	8.0%	7.7%	8.1%	8.2%	8.1%	7.7%
Y.T.C	\$7.4	\$7.9	\$7.2	\$45.3	\$44.9	\$43.2	\$39.0	\$36.9	Y.T.C	\$44.0	\$48.8	\$45.1	\$41.9	\$41.4	\$40.0	\$37.8	\$36.5
%	8.5%	8.4%	7.5%	46.3%	49.6%	48.9%	45.2%	44.9%	%	55.2%	60.8%	56.4%	56.9%	58.7%	57.4%	57.6%	57.6%
<b>February</b>									<b>February</b>								
Monthly	\$5.0	\$4.1	\$5.1	\$3.5	\$1.9	\$1.9	\$4.2	\$6.2	Monthly	\$6.8	\$7.4	\$8.0	\$6.0	\$5.7	\$5.4	\$5.5	\$5.4
%	5.8%	4.4%	5.3%	3.6%	2.1%	2.1%	4.9%	7.5%	%	8.5%	9.2%	10.0%	8.2%	8.1%	7.7%	8.4%	8.5%
Y.T.C	\$12.4	\$12.0	\$12.3	\$48.8	\$46.8	\$45.1	\$43.2	\$43.1	Y.T.C	\$50.8	\$56.2	\$53.1	\$47.9	\$47.1	\$45.4	\$43.3	\$41.9
%	14.3%	12.7%	12.7%	49.9%	51.7%	51.0%	50.1%	52.4%	%	63.7%	70.1%	66.5%	65.1%	66.8%	65.1%	66.0%	66.1%
<b>March</b>									<b>March</b>								
Monthly	\$70.6	\$78.9	\$83.1	\$46.2	\$23.7	\$24.7	\$24.7	\$21.8	Monthly	\$7.3	\$5.5	\$6.5	\$6.6	\$5.8	\$5.7	\$5.1	\$5.5
%	81.3%	83.8%	86.1%	47.2%	26.2%	27.9%	28.7%	26.5%	%	9.2%	6.9%	8.1%	9.0%	8.2%	8.2%	7.8%	8.7%
Y.T.C	\$83.0	\$90.9	\$95.4	\$95.0	\$70.5	\$69.8	\$67.9	\$64.9	Y.T.C	\$58.1	\$61.7	\$59.6	\$54.5	\$52.9	\$51.1	\$48.4	\$47.4
%	95.6%	96.5%	98.9%	97.1%	77.9%	79.0%	78.8%	79.0%	%	72.9%	76.9%	74.6%	74.0%	75.0%	73.3%	73.8%	74.8%
<b>April</b>									<b>April</b>								
Monthly	\$1.8	\$1.5	\$1.5	\$1.5	\$0.8	\$1.0	\$1.0	\$1.0	Monthly	\$6.2	\$7.3	\$6.5	\$6.0	\$5.9	\$5.8	\$5.1	\$5.5
%	2.1%	1.6%	1.6%	1.5%	0.9%	1.1%	1.2%	1.2%	%	7.8%	9.1%	8.1%	8.2%	8.4%	8.3%	7.8%	8.7%
Y.T.C	\$84.8	\$92.4	\$96.9	\$96.5	\$71.3	\$70.8	\$68.9	\$65.9	Y.T.C	\$64.3	\$69.0	\$66.1	\$60.5	\$58.8	\$56.9	\$53.5	\$52.9
%	97.7%	98.1%	100.4%	98.7%	78.8%	80.1%	79.9%	80.2%	%	80.7%	86.0%	82.7%	82.2%	83.4%	81.6%	81.6%	83.4%
<b>May</b>									<b>May</b>								
Monthly	-\$1.0	\$1.1	-\$0.6	-\$0.1	\$1.1	\$1.0	\$0.8	\$1.9	Monthly	\$7.4	\$5.3	\$6.7	\$6.4	\$5.8	\$6.8	\$5.7	\$5.3
%	-1.2%	1.2%	-0.6%	-0.1%	1.2%	1.1%	0.9%	2.3%	%	9.3%	6.6%	8.4%	8.7%	8.2%	9.8%	8.7%	8.4%
Y.T.C	\$83.8	\$93.5	\$96.3	\$96.4	\$72.4	\$71.8	\$69.7	\$67.8	Y.T.C	\$71.7	\$74.3	\$72.8	\$66.9	\$64.6	\$63.7	\$59.2	\$58.2
%	96.5%	99.3%	99.8%	98.6%	80.0%	81.2%	80.9%	82.5%	%	90.0%	92.6%	91.1%	90.9%	91.6%	91.4%	90.2%	91.8%
<b>June</b>									<b>June</b>								
Monthly	\$3.0	\$0.7	\$0.2	\$1.4	\$18.1	\$16.6	\$16.5	\$14.4	Monthly	\$8.0	\$5.9	\$7.1	\$6.7	\$5.9	\$6.0	\$6.4	\$5.2
%	3.5%	0.7%	0.2%	1.4%	20.0%	18.8%	19.1%	17.5%	%	10.0%	7.4%	8.9%	9.1%	8.4%	8.6%	9.8%	8.2%
Y.T.C	\$86.8	\$94.2	\$96.5	\$97.8	\$90.5	\$88.4	\$86.2	\$82.2	Y.T.C	\$79.7	\$80.2	\$79.9	\$73.6	\$70.5	\$69.7	\$65.6	\$63.4
%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

## REVENUE COLLECTIONS BY MONTHLY PERCENTAGE FY2003-FY2010

Gen/ETF								
Real Estate Transfer Tax								
	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003
(\$ in Millions)								
<b>July</b>								
Monthly	\$9.0	\$11.5	\$12.9	\$16.5	\$16.6	\$17.4	\$11.8	\$10.5
%	10.7%	14.2%	11.0%	11.7%	10.5%	10.8%	8.6%	9.0%
Y.T.C.	\$9.0	\$11.5	\$12.9	\$16.5	\$16.6	\$17.4	\$11.8	\$10.5
%	10.7%	14.2%	11.0%	11.7%	10.5%	10.8%	8.6%	9.0%
<b>August</b>								
Monthly	\$8.3	\$9.9	\$13.2	\$12.3	\$16.7	\$15.4	\$13.1	\$11.5
%	9.8%	12.2%	11.2%	8.7%	10.5%	9.6%	9.6%	9.8%
Y.T.C.	\$17.3	\$21.4	\$26.1	\$28.8	\$33.3	\$32.8	\$24.9	\$22.0
%	20.5%	26.4%	22.2%	20.4%	21.0%	20.4%	18.2%	18.8%
<b>September</b>								
Monthly	\$7.6	\$9.4	\$13.5	\$13.5	\$17.6	\$16.2	\$12.9	\$12.2
%	9.0%	11.6%	11.5%	9.6%	11.1%	10.1%	9.4%	10.4%
Y.T.C.	\$24.9	\$30.8	\$39.6	\$42.3	\$50.9	\$49.0	\$37.8	\$34.2
%	29.5%	37.9%	33.7%	30.0%	32.2%	30.5%	27.6%	29.2%
<b>October</b>								
Monthly	\$8.1	\$8.1	\$9.6	\$11.7	\$14.8	\$13.9	\$13.8	\$9.6
%	9.6%	10.0%	8.2%	8.3%	9.3%	8.7%	10.1%	8.2%
Y.T.C.	\$33.0	\$38.9	\$49.2	\$54.0	\$65.7	\$62.9	\$51.6	\$43.8
%	39.1%	47.9%	41.8%	38.3%	41.5%	39.2%	37.7%	37.4%
<b>November</b>								
Monthly	\$7.1	\$8.8	\$11.4	\$15.2	\$14.1	\$14.0	\$12.3	\$10.5
%	8.4%	10.8%	9.7%	10.8%	8.9%	8.7%	9.0%	9.0%
Y.T.C.	\$40.1	\$47.7	\$60.6	\$69.2	\$79.8	\$76.9	\$63.9	\$54.3
%	47.5%	58.7%	51.5%	49.1%	50.4%	47.9%	46.6%	46.4%
<b>December</b>								
Monthly	\$7.3	\$6.6	\$8.6	\$10.6	\$14.0	\$12.5	\$10.5	\$15.2
%	8.6%	8.1%	7.3%	7.5%	8.8%	7.8%	7.7%	13.0%
Y.T.C.	\$47.4	\$54.3	\$69.2	\$79.8	\$93.8	\$89.4	\$74.4	\$69.5
%	56.1%	66.9%	58.8%	56.6%	59.3%	55.7%	54.3%	59.4%
<b>January</b>								
Monthly	\$7.4	\$6.5	\$8.7	\$11.0	\$11.9	\$12.8	\$12.0	\$9.4
%	8.8%	8.0%	7.4%	7.8%	7.5%	8.0%	8.8%	8.0%
Y.T.C.	\$54.8	\$60.8	\$77.9	\$90.8	\$105.7	\$102.2	\$86.4	\$78.9
%	64.9%	74.9%	66.2%	64.4%	66.8%	63.6%	63.1%	67.4%
<b>February</b>								
Monthly	\$4.6	\$4.1	\$6.7	\$8.6	\$10.6	\$9.4	\$8.5	\$6.8
%	5.4%	5.0%	5.7%	6.1%	6.7%	5.9%	6.2%	5.8%
Y.T.C.	\$59.4	\$64.9	\$84.6	\$99.4	\$116.3	\$111.6	\$94.9	\$85.7
%	70.3%	79.9%	71.9%	70.5%	73.5%	69.5%	69.3%	73.2%
<b>March</b>								
Monthly	\$4.4	\$3.7	\$5.8	\$7.7	\$7.9	\$8.1	\$7.4	\$5.7
%	5.2%	4.6%	4.9%	5.5%	5.0%	5.0%	5.4%	4.9%
Y.T.C.	\$63.8	\$68.6	\$90.4	\$107.1	\$124.2	\$119.7	\$102.3	\$91.4
%	75.5%	84.5%	76.9%	76.0%	78.5%	74.5%	74.7%	78.1%
<b>April</b>								
Monthly	\$6.4	\$5.4	\$7.1	\$10.5	\$9.4	\$10.6	\$9.7	\$7.7
%	7.6%	6.7%	6.0%	7.4%	5.9%	6.6%	7.1%	6.6%
Y.T.C.	\$70.2	\$74.0	\$97.5	\$117.6	\$133.6	\$130.3	\$112.0	\$99.1
%	83.1%	91.1%	82.9%	83.4%	84.4%	81.1%	81.8%	84.7%
<b>May</b>								
Monthly	\$7.0	\$4.6	\$9.2	\$9.9	\$12.0	\$15.7	\$11.4	\$8.3
%	8.3%	5.7%	7.8%	7.0%	7.6%	9.8%	8.3%	7.1%
Y.T.C.	\$77.2	\$78.6	\$106.7	\$127.5	\$145.6	\$146.0	\$123.4	\$107.4
%	91.4%	96.8%	90.7%	90.4%	92.0%	90.9%	90.1%	91.8%
<b>June</b>								
Monthly	\$7.3	\$2.6	\$10.9	\$13.5	\$12.7	\$14.6	\$13.6	\$9.6
%	8.6%	3.2%	9.3%	9.6%	8.0%	9.1%	9.9%	8.2%
Y.T.C.	\$84.5	\$81.2	\$117.6	\$141.0	\$158.3	\$160.6	\$137.0	\$117.0
%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%



## REVENUE COLLECTIONS BY MONTHLY PERCENTAGE FY2003-FY2010

Court Fines & Fees									Securities Revenue								
FY 2010									FY 2009								
FY 2008									FY 2007								
FY 2006									FY 2005								
FY 2004									FY 2003								
(\$ in Millions)									(\$ in Millions)								
<b>July</b>									<b>July</b>								
Monthly	\$1.0	\$2.5	\$2.7	\$2.3	\$1.8	\$4.8	\$3.8	\$4.4	Monthly	\$0.2	\$0.5	\$0.4	\$0.5	\$0.4	\$0.3	\$0.3	\$0.4
%	7.7%	8.5%	8.9%	7.7%	6.1%	18.9%	14.1%	18.2%	%	0.6%	1.4%	1.2%	1.5%	1.3%	1.1%	1.1%	1.6%
Y.T.C.	\$1.0	\$2.5	\$2.7	\$2.3	\$1.8	\$4.8	\$3.8	\$4.4	Y.T.C.	\$0.2	\$0.5	\$0.4	\$0.5	\$0.4	\$0.3	\$0.3	\$0.4
%	7.7%	8.5%	8.9%	7.7%	6.1%	18.9%	14.1%	18.2%	%	0.6%	1.4%	1.2%	1.5%	1.3%	1.1%	1.1%	1.6%
<b>August</b>									<b>August</b>								
Monthly	\$1.1	\$2.5	\$2.9	\$2.9	\$2.6	\$2.1	\$1.9	\$2.0	Monthly	\$0.4	\$0.5	\$0.7	\$0.3	\$0.4	\$0.4	\$0.4	\$0.3
%	8.5%	8.5%	9.5%	9.7%	8.8%	8.3%	7.0%	8.3%	%	1.2%	1.4%	2.0%	0.9%	1.3%	1.4%	1.5%	1.2%
Y.T.C.	\$2.1	\$5.0	\$5.6	\$5.2	\$4.4	\$6.9	\$5.7	\$6.4	Y.T.C.	\$0.6	\$1.0	\$1.1	\$0.8	\$0.8	\$0.7	\$0.7	\$0.7
%	16.2%	17.1%	18.4%	17.3%	14.9%	27.2%	21.1%	26.4%	%	1.8%	2.9%	3.2%	2.4%	2.7%	2.5%	2.7%	2.7%
<b>September</b>									<b>September</b>								
Monthly	\$1.3	\$2.4	\$2.7	\$2.8	\$2.6	\$1.4	\$2.1	\$2.1	Monthly	\$0.4	\$0.6	\$0.4	\$0.5	\$0.5	\$0.6	\$0.3	\$0.3
%	10.0%	8.2%	8.9%	9.3%	8.8%	5.5%	7.8%	8.7%	%	1.2%	1.7%	1.2%	1.5%	1.7%	2.2%	1.1%	1.2%
Y.T.C.	\$3.4	\$7.4	\$8.3	\$8.0	\$7.0	\$8.3	\$7.8	\$8.5	Y.T.C.	\$1.0	\$1.6	\$1.5	\$1.3	\$1.3	\$1.3	\$1.0	\$1.0
%	26.2%	25.3%	27.2%	26.7%	23.7%	32.7%	28.9%	35.1%	%	2.9%	4.6%	4.3%	3.9%	4.3%	4.7%	3.8%	3.9%
<b>October</b>									<b>October</b>								
Monthly	\$0.6	\$2.70	\$2.5	\$2.6	\$2.7	\$1.9	\$2.2	\$2.3	Monthly	\$0.4	\$0.50	\$0.7	\$0.5	\$0.4	\$0.4	\$0.4	\$0.5
%	4.6%	9.2%	8.2%	8.7%	9.2%	7.5%	8.1%	9.5%	%	1.2%	1.4%	2.0%	1.5%	1.3%	1.4%	1.5%	1.9%
Y.T.C.	\$4.0	\$10.1	\$10.8	\$10.6	\$9.7	\$10.2	\$10.0	\$10.8	Y.T.C.	\$1.4	\$2.1	\$2.2	\$1.8	\$1.7	\$1.7	\$1.4	\$1.5
%	30.8%	34.5%	35.4%	35.3%	32.9%	40.2%	37.0%	44.6%	%	4.1%	6.1%	6.3%	5.5%	5.6%	6.1%	5.3%	5.8%
<b>November</b>									<b>November</b>								
Monthly	\$1.4	\$1.90	\$2.4	\$2.2	\$2.1	\$1.8	\$1.8	\$1.8	Monthly	\$0.4	\$0.50	\$0.4	\$0.4	\$0.5	\$0.3	\$0.2	\$0.3
%	10.8%	6.5%	7.9%	7.3%	7.1%	7.1%	6.7%	7.4%	%	1.2%	1.4%	1.2%	1.2%	1.7%	1.1%	0.8%	1.2%
Y.T.C.	\$5.4	\$12.0	\$13.2	\$12.8	\$11.8	\$12.0	\$11.8	\$12.6	Y.T.C.	\$1.8	\$2.6	\$2.6	\$2.2	\$2.2	\$2.0	\$1.6	\$1.8
%	41.5%	41.0%	43.3%	42.7%	40.0%	47.2%	43.7%	52.1%	%	5.3%	7.5%	7.5%	6.7%	7.3%	7.2%	6.1%	7.0%
<b>December</b>									<b>December</b>								
Monthly	\$1.2	\$2.10	\$2.1	\$2.3	\$2.5	\$2.0	\$2.1	\$1.6	Monthly	\$9.1	\$0.40	\$8.8	\$0.5	\$7.5	\$0.4	\$0.4	\$0.3
%	9.2%	7.2%	6.9%	7.7%	8.5%	7.9%	7.8%	6.6%	%	26.6%	1.2%	25.4%	1.5%	24.9%	1.4%	1.5%	1.2%
Y.T.C.	\$6.6	\$14.1	\$15.3	\$15.1	\$14.3	\$14.0	\$13.9	\$14.2	Y.T.C.	\$10.9	\$3.0	\$11.4	\$2.7	\$9.7	\$2.4	\$2.0	\$2.1
%	50.8%	48.1%	50.2%	50.3%	48.5%	55.1%	51.5%	58.7%	%	31.9%	8.6%	32.9%	8.2%	32.2%	8.6%	7.6%	8.1%
<b>January</b>									<b>January</b>								
Monthly	\$1.1	\$2.3	\$2.6	\$2.7	\$2.4	\$2.0	\$1.8	\$1.8	Monthly	\$0.4	\$9.2	\$1.0	\$8.7	\$0.6	\$7.2	\$6.9	\$6.9
%	8.5%	7.8%	8.5%	9.0%	8.1%	7.9%	6.7%	7.4%	%	1.2%	26.5%	2.9%	26.4%	2.0%	25.8%	26.2%	26.7%
Y.T.C.	\$7.7	\$16.4	\$17.9	\$17.8	\$16.7	\$16.0	\$15.7	\$16.0	Y.T.C.	\$11.3	\$12.2	\$12.4	\$11.4	\$10.3	\$9.6	\$8.9	\$9.0
%	59.2%	56.0%	58.7%	59.3%	56.6%	63.0%	58.1%	66.1%	%	33.0%	35.2%	35.7%	34.5%	34.2%	34.4%	33.8%	34.9%
<b>February</b>									<b>February</b>								
Monthly	\$0.8	\$2.5	\$2.6	\$2.2	\$1.7	\$1.8	\$2.2	\$2.2	Monthly	\$0.5	\$0.7	\$0.4	\$0.5	\$0.6	\$0.5	\$0.5	\$0.4
%	6.2%	8.5%	8.5%	7.3%	5.8%	7.1%	8.1%	9.1%	%	1.5%	2.0%	1.2%	1.5%	2.0%	1.8%	1.9%	1.6%
Y.T.C.	\$8.5	\$18.9	\$20.5	\$20.0	\$18.4	\$17.8	\$17.9	\$18.2	Y.T.C.	\$11.8	\$12.9	\$12.8	\$11.9	\$10.9	\$10.1	\$9.4	\$9.4
%	65.4%	64.5%	67.2%	66.7%	62.4%	70.1%	66.3%	75.2%	%	34.5%	37.2%	36.9%	36.1%	36.2%	36.2%	35.7%	36.4%
<b>March</b>									<b>March</b>								
Monthly	\$1.5	\$2.2	\$2.3	\$2.8	\$3.3	\$2.3	\$2.5	\$1.5	Monthly	\$1.7	\$1.8	\$2.2	\$2.7	\$2.0	\$1.6	\$1.7	\$2.6
%	11.5%	7.5%	7.5%	9.3%	11.2%	9.1%	9.3%	6.2%	%	5.0%	5.2%	6.3%	8.2%	6.6%	5.7%	6.5%	10.1%
Y.T.C.	\$10.0	\$21.1	\$22.8	\$22.8	\$21.7	\$20.1	\$20.4	\$19.7	Y.T.C.	\$13.5	\$14.7	\$15.0	\$14.6	\$12.9	\$11.7	\$11.1	\$12.0
%	76.9%	72.0%	74.8%	76.0%	73.6%	79.1%	75.6%	81.4%	%	39.5%	42.4%	43.2%	44.2%	42.9%	41.9%	42.2%	46.5%
<b>April</b>									<b>April</b>								
Monthly	\$1.1	\$2.9	\$2.6	\$2.3	\$2.3	\$0.9	\$2.2	\$2.1	Monthly	\$17.3	\$18.4	\$16.8	\$14.5	\$15.7	\$14.5	\$13.9	\$12.4
%	8.5%	9.9%	8.5%	7.7%	7.8%	3.5%	8.1%	8.7%	%	50.6%	53.0%	48.4%	43.9%	52.2%	52.0%	52.9%	48.1%
Y.T.C.	\$11.1	\$24.0	\$25.4	\$25.1	\$24.0	\$21.0	\$22.6	\$21.8	Y.T.C.	\$30.8	\$33.1	\$31.8	\$29.1	\$28.6	\$26.2	\$25.0	\$24.4
%	85.4%	81.9%	83.3%	83.7%	81.4%	82.7%	83.7%	90.1%	%	90.1%	95.4%	91.6%	88.2%	95.0%	93.9%	95.1%	94.6%
<b>May</b>									<b>May</b>								
Monthly	\$0.8	\$2.2	\$2.0	\$2.6	\$2.6	\$2.2	\$2.0	\$1.4	Monthly	\$2.7	\$0.7	\$2.4	\$3.4	\$0.9	\$0.9	\$0.9	\$0.5
%	6.2%	7.5%	6.6%	8.7%	8.8%	8.7%	7.4%	5.8%	%	7.9%	2.0%	6.9%	10.3%	3.0%	3.2%	3.4%	1.9%
Y.T.C.	\$11.9	\$26.2	\$27.4	\$27.7	\$26.6	\$23.2	\$24.6	\$23.2	Y.T.C.	\$33.5	\$33.8	\$34.2	\$32.5	\$29.5	\$27.1	\$25.9	\$24.9
%	91.5%	89.4%	89.8%	92.3%	90.2%	91.3%	91.1%	95.9%	%	98.0%	97.4%	98.6%	98.5%	98.0%	97.1%	98.5%	96.5%
<b>June</b>									<b>June</b>								
Monthly	\$1.1	\$3.1	\$3.1	\$2.3	\$2.9	\$2.2	\$2.4	\$1.0	Monthly	\$0.7	\$0.9	\$0.5	\$0.5	\$0.6	\$0.8	\$0.4	\$0.9
%	8.5%	10.6%	10.2%	7.7%	9.8%	8.7%	8.9%	4.1%	%	2.0%	2.6%	1.4%	1.5%	2.0%	2.9%	1.5%	3.5%
Y.T.C.	\$13.0	\$29.3	\$30.5	\$30.0	\$29.5	\$25.4	\$27.0	\$24.2	Y.T.C.	\$34.2	\$34.7	\$34.7	\$33.0	\$30.1	\$27.9	\$26.3	\$25.8
%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

# REVENUE COLLECTIONS BY MONTHLY PERCENTAGE FY2003-FY2010

Utility Tax									Board & Care								
FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003		
(\$ in Millions)									(\$ in Millions)								
<b>July</b>									<b>July</b>								
Monthly	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	Monthly	\$2.0	\$1.7	\$1.2	\$1.0	\$0.9	\$0.6	\$1.0	\$0.4
%	8.3%	7.7%	7.9%	7.9%	8.5%	8.1%	8.1%	8.3%	%	9.0%	8.0%	6.2%	5.3%	6.8%	4.0%	8.5%	3.8%
Y.T.C.	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	Y.T.C.	\$2.0	\$1.7	\$1.2	\$1.0	\$0.9	\$0.6	\$1.0	\$0.4
%	8.3%	7.7%	7.9%	7.9%	8.5%	8.1%	8.1%	8.3%	%	9.0%	8.0%	6.2%	5.3%	6.8%	4.0%	8.5%	3.8%
<b>August</b>									<b>August</b>								
Monthly	\$0.5	\$0.5	\$0.5	\$0.4	\$0.4	\$0.5	\$0.5	\$0.4	Monthly	\$1.7	\$1.7	\$1.6	\$1.8	\$1.0	\$1.0	\$1.0	\$0.7
%	8.3%	7.7%	7.9%	6.3%	6.8%	8.1%	8.1%	6.7%	%	7.7%	8.0%	8.2%	9.6%	7.6%	6.7%	8.5%	6.7%
Y.T.C.	\$1.0	\$1.0	\$1.0	\$0.9	\$0.9	\$1.0	\$1.0	\$0.9	Y.T.C.	\$3.7	\$3.4	\$2.8	\$2.8	\$1.9	\$1.6	\$2.0	\$1.1
%	16.7%	15.4%	15.9%	14.3%	15.3%	16.1%	16.1%	15.0%	%	16.7%	16.0%	14.4%	15.0%	14.4%	10.7%	16.9%	10.5%
<b>September</b>									<b>September</b>								
Monthly	\$0.5	\$0.5	\$0.4	\$0.6	\$0.7	\$0.5	\$0.5	\$0.5	Monthly	\$1.7	\$2.0	\$1.8	\$1.3	\$1.1	\$0.9	\$1.0	\$1.1
%	8.3%	7.7%	6.3%	9.5%	11.9%	8.1%	8.1%	8.3%	%	7.7%	9.4%	9.2%	7.0%	8.3%	6.0%	8.5%	10.5%
Y.T.C.	\$1.5	\$1.5	\$1.4	\$1.5	\$1.6	\$1.5	\$1.5	\$1.4	Y.T.C.	\$5.4	\$5.4	\$4.6	\$4.1	\$3.0	\$2.5	\$3.0	\$2.2
%	25.0%	23.1%	22.2%	23.8%	27.1%	24.2%	24.2%	23.3%	%	24.4%	25.4%	23.6%	21.9%	22.7%	16.7%	25.4%	21.0%
<b>October</b>									<b>October</b>								
Monthly	\$0.5	\$0.6	\$0.6	\$0.6	\$0.5	\$0.6	\$0.6	\$0.6	Monthly	\$2.0	\$1.6	\$2.0	\$2.3	\$1.4	\$1.0	\$1.3	\$0.8
%	8.3%	9.2%	9.5%	9.5%	8.5%	9.7%	9.7%	10.0%	%	9.0%	7.5%	10.3%	12.3%	10.6%	6.7%	11.0%	7.6%
Y.T.C.	\$2.0	\$2.1	\$2.0	\$2.1	\$2.1	\$2.1	\$2.1	\$2.0	Y.T.C.	\$7.4	\$7.0	\$6.6	\$6.4	\$4.4	\$3.5	\$4.3	\$3.0
%	33.3%	32.3%	31.7%	33.3%	35.6%	33.9%	33.9%	33.3%	%	33.5%	32.9%	33.8%	34.2%	33.3%	23.3%	36.4%	28.6%
<b>November</b>									<b>November</b>								
Monthly	\$0.5	\$0.5	\$0.6	\$0.6	\$0.6	\$0.5	\$0.5	\$0.5	Monthly	\$1.2	\$1.2	\$1.5	\$1.0	\$0.9	\$0.8	\$0.7	\$0.9
%	8.3%	7.7%	9.5%	9.5%	10.2%	8.1%	8.1%	8.3%	%	5.4%	5.6%	7.7%	5.3%	6.8%	5.3%	5.9%	8.6%
Y.T.C.	\$2.5	\$2.6	\$2.6	\$2.7	\$2.7	\$2.6	\$2.6	\$2.5	Y.T.C.	\$8.6	\$8.2	\$8.1	\$7.4	\$5.3	\$4.3	\$5.0	\$3.9
%	41.7%	40.0%	41.3%	42.9%	45.8%	41.9%	41.9%	41.7%	%	38.9%	38.5%	41.5%	39.6%	40.2%	28.7%	42.4%	37.1%
<b>December</b>									<b>December</b>								
Monthly	\$0.5	\$0.5	\$0.4	\$0.5	\$0.5	\$0.5	\$0.7	\$0.5	Monthly	\$2.2	\$1.7	\$1.4	\$2.4	\$1.0	\$0.9	\$0.9	\$0.8
%	8.3%	7.7%	6.3%	7.9%	8.5%	8.1%	11.3%	8.3%	%	10.0%	8.0%	7.2%	12.8%	7.6%	6.0%	7.6%	7.6%
Y.T.C.	\$3.0	\$3.1	\$3.0	\$3.2	\$3.2	\$3.1	\$3.3	\$3.0	Y.T.C.	\$10.8	\$9.9	\$9.5	\$9.8	\$6.3	\$5.2	\$5.9	\$4.7
%	50.0%	47.7%	47.6%	50.8%	54.2%	50.0%	53.2%	50.0%	%	48.9%	46.5%	46.7%	52.4%	47.7%	34.7%	50.0%	44.8%
<b>January</b>									<b>January</b>								
Monthly	\$0.5	\$0.4	\$0.6	\$0.5	\$0.5	\$0.5	\$0.3	\$0.5	Monthly	\$1.3	\$1.2	\$1.5	\$2.1	\$1.5	\$0.9	\$0.9	\$0.5
%	8.3%	6.2%	9.5%	7.9%	8.5%	8.1%	4.8%	8.3%	%	5.9%	5.6%	7.7%	11.2%	11.4%	6.0%	7.6%	4.8%
Y.T.C.	\$3.5	\$3.5	\$3.6	\$3.7	\$3.7	\$3.6	\$3.6	\$3.5	Y.T.C.	\$12.1	\$11.1	\$11.0	\$11.9	\$7.8	\$6.1	\$6.8	\$5.2
%	58.3%	53.8%	57.1%	58.7%	62.7%	58.1%	58.1%	58.3%	%	54.8%	52.1%	56.4%	63.6%	59.1%	40.7%	57.6%	49.5%
<b>February</b>									<b>February</b>								
Monthly	\$0.5	\$0.5	\$0.5	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	Monthly	\$1.4	\$2.3	\$2.0	\$1.1	\$1.2	\$0.7	\$1.4	\$1.1
%	8.3%	7.7%	7.9%	6.3%	8.5%	8.1%	8.1%	8.3%	%	6.3%	10.8%	10.3%	5.9%	9.1%	4.7%	11.9%	10.5%
Y.T.C.	\$4.0	\$4.0	\$4.1	\$4.1	\$4.2	\$4.1	\$4.1	\$4.0	Y.T.C.	\$13.5	\$13.4	\$13.0	\$13.0	\$9.0	\$6.8	\$8.2	\$6.3
%	66.7%	61.5%	65.1%	65.1%	71.2%	66.1%	66.1%	66.7%	%	61.1%	62.9%	66.7%	69.5%	68.2%	45.3%	69.5%	60.0%
<b>March</b>									<b>March</b>								
Monthly	\$0.5	\$0.6	\$0.6	\$0.6	\$0.6	\$0.6	\$0.5	\$0.5	Monthly	\$1.5	\$1.9	\$1.6	\$1.6	\$0.8	\$2.0	\$0.8	\$1.0
%	8.3%	9.2%	9.5%	9.5%	10.2%	9.7%	8.1%	8.3%	%	6.8%	8.9%	8.2%	8.6%	6.1%	13.3%	6.8%	9.5%
Y.T.C.	\$4.5	\$4.6	\$4.7	\$4.7	\$4.8	\$4.7	\$4.6	\$4.5	Y.T.C.	\$15.0	\$15.3	\$14.6	\$14.6	\$9.8	\$8.8	\$9.0	\$7.3
%	75.0%	70.8%	74.6%	74.6%	81.4%	75.8%	74.2%	75.0%	%	67.9%	71.8%	74.9%	78.1%	74.2%	58.7%	76.3%	69.5%
<b>April</b>									<b>April</b>								
Monthly	\$0.5	\$0.5	\$0.6	\$0.5	\$0.5	\$0.5	\$0.6	\$0.6	Monthly	\$2.0	\$1.8	\$1.3	\$1.5	\$1.1	\$1.5	\$0.5	\$1.6
%	8.3%	7.7%	9.5%	7.9%	8.5%	8.1%	9.7%	10.0%	%	9.0%	8.5%	6.7%	8.0%	8.3%	10.0%	4.2%	15.2%
Y.T.C.	\$5.0	\$5.1	\$5.3	\$5.2	\$5.3	\$5.2	\$5.2	\$5.1	Y.T.C.	\$17.0	\$17.1	\$15.9	\$16.1	\$10.9	\$10.3	\$9.5	\$8.9
%	83.3%	78.5%	84.1%	82.5%	89.8%	83.9%	83.9%	85.0%	%	76.9%	80.3%	81.5%	86.1%	82.6%	68.7%	80.5%	84.8%
<b>May</b>									<b>May</b>								
Monthly	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	\$0.5	Monthly	\$1.6	\$2.0	\$1.7	\$0.9	\$1.4	\$3.5	\$1.0	\$0.6
%	8.3%	7.7%	7.9%	7.9%	8.5%	8.1%	8.1%	8.3%	%	7.2%	9.4%	8.7%	4.8%	10.6%	23.3%	8.5%	5.7%
Y.T.C.	\$5.5	\$5.6	\$5.8	\$5.7	\$5.8	\$5.7	\$5.7	\$5.6	Y.T.C.	\$18.6	\$19.1	\$17.6	\$17.0	\$12.3	\$13.8	\$10.5	\$9.5
%	91.7%	86.2%	92.1%	90.5%	98.3%	91.9%	91.9%	93.3%	%	84.2%	89.7%	90.3%	90.9%	93.2%	92.0%	89.0%	90.5%
<b>June</b>									<b>June</b>								
Monthly	\$0.5	\$0.9	\$0.5	\$0.6	\$0.1	\$0.5	\$0.5	\$0.4	Monthly	\$3.5	\$2.2	\$1.9	\$1.7	\$0.9	\$1.2	\$1.3	\$1.0
%	8.3%	13.8%	7.9%	9.5%	1.7%	8.1%	8.1%	6.7%	%	15.8%	10.3%	9.7%	9.1%	6.8%	8.0%	11.0%	9.5%
Y.T.C.	\$6.0	\$6.5	\$6.3	\$6.3	\$5.9	\$6.2	\$6.2	\$6.0	Y.T.C.	\$22.1	\$21.3	\$19.5	\$18.7	\$13.2	\$15.0	\$11.8	\$10.5
%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

## REVENUE COLLECTIONS BY MONTHLY PERCENTAGE FY2003-FY2010

Beer Tax									Racing and Charitable Gaming								
FY 2010									FY 2010								
FY 2009									FY 2009								
FY 2008									FY 2008								
FY 2007									FY 2007								
FY 2006									FY 2006								
FY 2005									FY 2005								
FY 2004									FY 2004								
FY 2003									FY 2003								
(\$ in Millions)									(\$ in Millions)								
<b>July</b>									<b>July</b>								
Monthly	\$1.2	\$1.2	\$1.3	\$1.4	\$1.4	\$1.3	\$1.2	\$1.1	Monthly	\$0.1	\$0.20	\$0.3	\$0.2	\$0.2	\$0.3	\$0.4	\$0.4
%	9.2%	9.4%	10.2%	10.9%	10.9%	10.5%	9.7%	9.0%	%	3.7%	5.7%	6.7%	6.5%	6.9%	8.6%	10.0%	9.8%
Y.T.C.	\$1.2	\$1.2	\$1.3	\$1.4	\$1.4	\$1.3	\$1.2	\$1.1	Y.T.C.	\$0.1	\$0.2	\$0.3	\$0.2	\$0.2	\$0.3	\$0.4	\$0.4
%	9.2%	9.4%	10.2%	10.9%	10.9%	10.5%	9.7%	9.0%	%	3.7%	5.7%	6.7%	6.5%	6.9%	8.6%	10.0%	9.8%
<b>August</b>									<b>August</b>								
Monthly	\$1.4	\$1.4	\$1.2	\$1.2	\$1.2	\$1.3	\$1.4	\$1.4	Monthly	\$0.3	\$0.30	\$0.4	\$0.3	\$0.3	\$0.4	\$0.4	\$0.5
%	10.7%	11.0%	9.4%	9.4%	9.4%	10.5%	11.3%	11.5%	%	11.1%	8.6%	8.9%	9.7%	10.3%	11.4%	10.0%	12.2%
Y.T.C.	\$2.6	\$2.6	\$2.5	\$2.6	\$2.6	\$2.6	\$2.6	\$2.5	Y.T.C.	\$0.4	\$0.5	\$0.7	\$0.5	\$0.5	\$0.7	\$0.8	\$0.9
%	19.8%	20.5%	19.5%	20.3%	20.3%	21.0%	21.0%	20.5%	%	14.8%	14.3%	15.6%	16.1%	17.2%	20.0%	20.0%	22.0%
<b>September</b>									<b>September</b>								
Monthly	\$1.3	\$1.2	\$1.5	\$1.3	\$1.4	\$1.2	\$1.2	\$1.4	Monthly	\$0.2	\$0.20	\$0.4	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3
%	9.9%	9.4%	11.7%	10.2%	10.9%	9.7%	9.7%	11.5%	%	7.4%	5.7%	8.9%	9.7%	10.3%	8.6%	7.5%	7.3%
Y.T.C.	\$3.9	\$3.8	\$4.0	\$3.9	\$4.0	\$3.8	\$3.8	\$3.9	Y.T.C.	\$0.6	\$0.7	\$1.1	\$0.8	\$0.8	\$1.0	\$1.1	\$1.2
%	29.8%	29.9%	31.3%	30.5%	31.3%	30.6%	30.6%	32.0%	%	22.2%	20.0%	24.4%	25.8%	27.6%	28.6%	27.5%	29.3%
<b>October</b>									<b>October</b>								
Monthly	\$1.1	\$1.10	\$0.9	\$1.0	\$1.0	\$1.0	\$1.0	\$0.8	Monthly	\$0.3	\$0.50	\$0.2	\$0.2	\$0.2	\$0.2	\$0.3	\$0.4
%	8.4%	8.7%	7.0%	7.8%	7.8%	8.1%	8.1%	6.6%	%	11.1%	14.3%	4.4%	6.5%	6.9%	5.7%	7.5%	9.8%
Y.T.C.	\$5.0	\$4.9	\$4.9	\$4.9	\$5.0	\$4.8	\$4.8	\$4.7	Y.T.C.	\$0.9	\$1.2	\$1.3	\$1.0	\$1.0	\$1.2	\$1.4	\$1.6
%	38.2%	38.6%	38.3%	38.3%	39.1%	38.7%	38.7%	38.5%	%	33.3%	34.3%	28.9%	32.3%	34.5%	34.3%	35.0%	39.0%
<b>November</b>									<b>November</b>								
Monthly	\$1.0	\$1.00	\$1.1	\$1.0	\$0.9	\$1.0	\$1.1	\$1.0	Monthly	\$0.2	\$0.10	\$0.6	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3
%	7.6%	7.9%	8.6%	7.8%	7.0%	8.1%	8.9%	8.2%	%	7.4%	2.9%	13.3%	6.5%	6.9%	8.6%	7.5%	7.3%
Y.T.C.	\$6.0	\$5.9	\$6.0	\$5.9	\$5.9	\$5.8	\$5.9	\$5.7	Y.T.C.	\$1.1	\$1.3	\$1.9	\$1.2	\$1.2	\$1.5	\$1.7	\$1.9
%	45.8%	46.5%	46.9%	46.1%	46.1%	46.8%	47.6%	46.7%	%	40.7%	37.1%	42.2%	38.7%	41.4%	42.9%	42.5%	46.3%
<b>December</b>									<b>December</b>								
Monthly	\$0.9	\$0.90	\$1.0	\$1.0	\$1.0	\$0.9	\$0.8	\$1.0	Monthly	\$0.2	\$0.40	\$0.2	\$0.2	\$0.2	\$0.3	\$0.3	\$0.2
%	6.9%	7.1%	7.8%	7.8%	7.8%	7.3%	6.5%	8.2%	%	7.4%	11.4%	4.4%	6.5%	6.9%	8.6%	7.5%	4.9%
Y.T.C.	\$6.9	\$6.8	\$7.0	\$6.9	\$6.9	\$6.7	\$6.7	\$6.7	Y.T.C.	\$1.3	\$1.7	\$2.1	\$1.4	\$1.4	\$1.8	\$2.0	\$2.1
%	52.7%	53.5%	54.7%	53.9%	53.9%	54.0%	54.0%	54.9%	%	48.1%	48.6%	46.7%	45.2%	48.3%	51.4%	50.0%	51.2%
<b>January</b>									<b>January</b>								
Monthly	\$1.1	\$1.1	\$1.0	\$1.1	\$1.1	\$1.1	\$1.1	\$1.0	Monthly	\$0.1	\$0.3	\$0.4	\$0.2	\$0.2	\$0.3	\$0.3	\$0.4
%	8.4%	8.7%	7.8%	8.6%	8.6%	8.9%	8.9%	8.2%	%	3.7%	8.6%	8.9%	6.5%	6.9%	8.6%	7.5%	9.8%
Y.T.C.	\$8.0	\$7.9	\$8.0	\$8.0	\$8.0	\$7.8	\$7.8	\$7.7	Y.T.C.	\$1.4	\$2.0	\$2.5	\$1.6	\$1.6	\$2.1	\$2.3	\$2.5
%	61.1%	62.2%	62.5%	62.5%	62.5%	62.9%	62.9%	63.1%	%	51.9%	57.1%	55.6%	51.6%	55.2%	60.0%	57.5%	61.0%
<b>February</b>									<b>February</b>								
Monthly	\$0.8	\$0.9	\$0.9	\$0.9	\$0.8	\$0.8	\$0.9	\$0.9	Monthly	\$0.1	\$0.2	\$0.3	\$0.3	\$0.2	\$0.3	\$0.3	\$0.2
%	6.1%	7.1%	7.0%	7.0%	6.3%	6.5%	7.3%	7.4%	%	3.7%	5.7%	6.7%	9.7%	6.9%	8.6%	7.5%	4.9%
Y.T.C.	\$8.8	\$8.8	\$8.9	\$8.9	\$8.8	\$8.6	\$8.7	\$8.6	Y.T.C.	\$1.5	\$2.2	\$2.8	\$1.9	\$1.8	\$2.4	\$2.6	\$2.7
%	67.2%	69.3%	69.5%	69.5%	68.8%	69.4%	70.2%	70.5%	%	55.6%	62.9%	62.2%	61.3%	62.1%	68.6%	65.0%	65.9%
<b>March</b>									<b>March</b>								
Monthly	\$0.9	\$0.7	\$0.9	\$0.7	\$0.8	\$0.8	\$0.7	\$0.7	Monthly	\$0.4	\$0.3	\$0.3	\$0.2	\$0.3	\$0.2	\$0.4	\$0.3
%	6.9%	5.5%	7.0%	5.5%	6.3%	6.5%	5.6%	5.7%	%	14.8%	8.6%	6.7%	6.5%	10.3%	5.7%	10.0%	7.3%
Y.T.C.	\$9.7	\$9.5	\$9.8	\$9.6	\$9.6	\$9.4	\$9.4	\$9.3	Y.T.C.	\$1.9	\$2.5	\$3.1	\$2.1	\$2.1	\$2.6	\$3.0	\$3.0
%	74.0%	74.8%	76.6%	75.0%	75.0%	75.8%	75.8%	76.2%	%	70.4%	71.4%	68.9%	67.7%	72.4%	74.3%	75.0%	73.2%
<b>April</b>									<b>April</b>								
Monthly	\$1.0	\$1.0	\$0.8	\$0.9	\$1.0	\$0.9	\$0.9	\$0.8	Monthly	\$0.3	\$0.2	\$0.4	\$0.3	\$0.2	\$0.3	\$0.3	\$0.3
%	7.6%	7.9%	6.3%	7.0%	7.8%	7.3%	7.3%	6.6%	%	11.1%	5.7%	8.9%	9.7%	6.9%	8.6%	7.5%	7.3%
Y.T.C.	\$10.7	\$10.5	\$10.6	\$10.5	\$10.6	\$10.3	\$10.3	\$10.1	Y.T.C.	\$2.2	\$2.7	\$3.5	\$2.4	\$2.3	\$2.9	\$3.3	\$3.3
%	81.7%	82.7%	82.8%	82.0%	82.8%	83.1%	83.1%	82.8%	%	81.5%	77.1%	77.8%	77.4%	79.3%	82.9%	82.5%	80.5%
<b>May</b>									<b>May</b>								
Monthly	\$1.0	\$1.0	\$1.0	\$0.9	\$0.9	\$0.9	\$1.0	\$1.0	Monthly	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.4
%	7.6%	7.9%	7.8%	7.0%	7.0%	7.3%	8.1%	8.2%	%	7.4%	5.7%	6.7%	9.7%	10.3%	8.6%	7.5%	9.8%
Y.T.C.	\$11.7	\$11.5	\$11.6	\$11.4	\$11.5	\$11.2	\$11.3	\$11.1	Y.T.C.	\$2.4	\$2.9	\$3.8	\$2.7	\$2.6	\$3.2	\$3.6	\$3.7
%	89.3%	90.6%	90.6%	89.1%	89.8%	90.3%	91.1%	91.0%	%	88.9%	82.9%	84.4%	87.1%	89.7%	91.4%	90.0%	90.2%
<b>June</b>									<b>June</b>								
Monthly	\$1.4	\$1.2	\$1.2	\$1.4	\$1.3	\$1.2	\$1.1	\$1.1	Monthly	\$0.3	\$0.6	\$0.7	\$0.4	\$0.3	\$0.3	\$0.4	\$0.4
%	10.7%	9.4%	9.4%	10.9%	10.2%	9.7%	8.9%	9.0%	%	11.1%	17.1%	15.6%	12.9%	10.3%	8.6%	10.0%	9.8%
Y.T.C.	\$13.1	\$12.7	\$12.8	\$12.8	\$12.4	\$12.4	\$12.4	\$12.2	Y.T.C.	\$2.7	\$3.5	\$4.5	\$3.1	\$2.9	\$3.5	\$4.0	\$4.1
%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

## REVENUE COLLECTIONS BY MONTHLY PERCENTAGE FY2003-FY2010

	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003
<b>Lottery/Bingo/Lucky 7</b>								
(\$ in Millions)								
<b>July</b>								
Monthly	\$0.0	\$0.00	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Y.T.D	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>August</b>								
Monthly	\$5.1	\$5.30	\$5.9	\$5.9	\$5.0	\$5.7	\$7.8	\$4.2
%	7.6%	7.6%	7.7%	7.4%	6.2%	7.8%	10.8%	102.4%
Y.T.D	\$5.1	\$5.3	\$5.9	\$5.9	\$5.0	\$5.7	\$7.8	\$4.2
%	7.6%	7.6%	7.7%	7.4%	6.2%	7.8%	10.8%	102.4%
<b>September</b>								
Monthly	\$6.9	\$6.50	\$8.0	\$6.1	\$5.1	\$7.4	\$5.3	\$5.7
%	10.2%	9.3%	10.4%	7.6%	6.3%	10.2%	7.4%	8.6%
Y.T.D	\$12.0	\$11.8	\$13.9	\$12.0	\$10.1	\$13.1	\$13.1	\$9.9
%	17.8%	17.0%	18.1%	15.0%	12.5%	18.0%	18.2%	14.9%
<b>October</b>								
Monthly	\$5.6	\$5.90	\$8.1	\$8.4	\$5.1	\$5.5	\$7.0	\$5.7
%	8.3%	8.5%	10.5%	10.5%	6.3%	7.6%	9.7%	8.6%
Y.T.D	\$17.6	\$17.7	\$22.0	\$20.4	\$15.2	\$18.6	\$20.1	\$15.6
%	26.1%	25.4%	28.6%	25.5%	18.7%	25.6%	27.9%	23.4%
<b>November</b>								
Monthly	\$6.4	\$5.20	\$5.9	\$5.5	\$9.7	\$7.4	\$5.1	\$3.4
%	9.5%	7.5%	7.7%	6.9%	12.0%	10.2%	7.1%	5.1%
Y.T.D	\$24.0	\$22.9	\$27.9	\$25.9	\$24.9	\$26.0	\$25.2	\$19.0
%	35.6%	32.9%	36.2%	32.4%	30.7%	35.8%	35.0%	28.5%
<b>December</b>								
Monthly	\$5.2	\$6.30	\$5.1	\$5.7	\$4.5	\$5.0	\$6.2	\$5.3
%	7.7%	9.1%	6.6%	7.1%	5.5%	6.9%	8.6%	8.0%
Y.T.D	\$29.2	\$29.2	\$33.0	\$31.6	\$29.4	\$31.0	\$31.4	\$24.3
%	43.3%	42.0%	42.9%	39.5%	36.3%	42.6%	43.6%	36.5%
<b>January</b>								
Monthly	\$5.1	\$5.0	\$7.1	\$8.8	\$8.3	\$5.4	\$6.4	\$9.3
%	7.6%	7.2%	9.2%	11.0%	10.2%	7.4%	8.9%	14.0%
Y.T.D	\$34.3	\$34.2	\$40.1	\$40.4	\$37.7	\$36.4	\$37.8	\$33.6
%	50.9%	49.1%	52.1%	50.6%	46.5%	50.1%	52.4%	50.5%
<b>February</b>								
Monthly	\$5.4	\$7.1	\$5.7	\$7.7	\$6.5	\$6.5	\$7.5	\$5.8
%	8.0%	10.2%	7.4%	9.6%	8.0%	8.9%	10.4%	8.7%
Y.T.D	\$39.7	\$41.3	\$45.8	\$48.1	\$44.2	\$42.9	\$45.3	\$39.4
%	58.9%	59.3%	59.5%	60.2%	54.5%	59.0%	62.8%	59.2%
<b>March</b>								
Monthly	\$4.0	\$4.5	\$5.3	\$5.8	\$9.6	\$5.0	\$4.9	\$4.7
%	5.9%	6.5%	6.9%	7.3%	11.8%	6.9%	6.8%	7.1%
Y.T.D	\$43.7	\$45.8	\$51.1	\$53.9	\$53.8	\$47.9	\$50.2	\$44.1
%	64.8%	65.8%	66.4%	67.5%	66.3%	65.9%	69.6%	66.2%
<b>April</b>								
Monthly	\$5.5	\$4.0	\$8.0	\$7.3	\$6.8	\$4.8	\$4.6	\$6.2
%	8.2%	5.7%	10.4%	9.1%	8.4%	6.6%	6.4%	9.3%
Y.T.D	\$49.2	\$49.8	\$59.1	\$61.2	\$60.6	\$52.7	\$54.8	\$50.3
%	73.0%	71.6%	76.8%	76.6%	74.7%	72.5%	76.0%	75.5%
<b>May</b>								
Monthly	\$5.9	\$5.5	\$6.0	\$7.0	\$8.1	\$6.0	\$5.0	\$5.5
%	8.8%	7.9%	7.8%	8.8%	10.0%	8.3%	6.9%	8.3%
Y.T.D	\$55.1	\$55.3	\$65.1	\$68.2	\$68.7	\$58.7	\$59.8	\$55.8
%	81.8%	79.5%	84.5%	85.4%	84.7%	80.7%	82.9%	83.8%
<b>June</b>								
Monthly	\$12.3	\$14.3	\$11.9	\$11.7	\$12.4	\$14.0	\$12.3	\$10.8
%	18.2%	20.5%	15.5%	14.6%	15.3%	19.3%	17.1%	16.2%
Y.T.D	\$67.4	\$69.6	\$77.0	\$79.9	\$81.1	\$72.7	\$72.1	\$66.6
%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

## REVENUE COLLECTIONS BY MONTHLY PERCENTAGE FY2003-FY2010

Gen Fd						
Gambling Winnings Tax						
	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005
(\$ in Millions)						
						(includes
<b>July</b>						
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	0.0%					0.0%
Y.T.D.	\$0.0					\$0.0
%	0.0%					0.0%
<b>August</b>						
Monthly	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	6.9%					0.0%
Y.T.D.	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	6.9%					0.0%
<b>September</b>						
Monthly	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	6.9%					0.0%
Y.T.D.	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	13.8%					0.0%
<b>October</b>						
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	0.0%					0.0%
Y.T.D.	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	13.8%					0.0%
<b>November</b>						
Monthly	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	3.4%					0.0%
Y.T.D.	\$0.5	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	17.2%					0.0%
<b>December</b>						
Monthly	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	13.8%					0.0%
Y.T.D.	\$0.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	31.0%					0.0%
<b>January</b>						
Monthly	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	3.4%					0.0%
Y.T.D.	\$1.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	34.5%					0.0%
<b>February</b>						
Monthly	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	3.4%					0.0%
Y.T.D.	\$1.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	37.9%					0.0%
<b>March</b>						
Monthly	\$0.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	24.1%					0.0%
Y.T.D.	\$1.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	62.1%					0.0%
<b>April</b>						
Monthly	\$0.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	27.6%					0.0%
Y.T.D.	\$2.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	89.7%					0.0%
<b>May</b>						
Monthly	\$0.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	6.9%					0.0%
Y.T.D.	\$2.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	96.6%					0.0%
<b>June</b>						
Monthly	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	3.4%					0.0%
Y.T.D.	\$2.9	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
%	100.0%	100.0%				

## REVENUE COLLECTIONS BY MONTHLY PERCENTAGE FY2003-FY2010

Gen/ETF									
Other									
	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	
(\$ in Millions)									
Estate and Legacy)									
<b>July</b>									
Monthly	\$3.8	\$2.9	\$2.6	\$2.4	\$2.5	\$3.6	\$6.6	\$8.1	
%	6.0%	3.4%	3.3%	2.8%	3.7%	5.1%	7.3%	6.7%	
Y.T.C	\$3.8	\$2.9	\$2.6	\$2.4	\$2.5	\$3.6	\$6.6	\$8.1	
%	6.0%	3.4%	3.3%	2.8%	3.7%	5.1%	7.3%	6.7%	
<b>August</b>									
Monthly	\$0.1	\$3.8	\$4.4	\$3.9	\$5.5	\$4.7	\$7.3	\$9.3	
%	0.2%	4.4%	5.6%	4.5%	8.2%	6.7%	8.0%	7.7%	
Y.T.C	\$3.9	\$6.7	\$7.0	\$6.3	\$8.0	\$8.3	\$13.9	\$17.4	
%	6.1%	7.8%	9.0%	7.3%	12.0%	11.8%	15.3%	14.4%	
<b>September</b>									
Monthly	\$1.6	\$3.1	\$4.6	\$3.5	\$5.9	\$6.2	\$5.6	\$8.2	
%	2.5%	3.6%	5.9%	4.1%	8.8%	8.8%	6.2%	6.8%	
Y.T.C	\$5.5	\$9.8	\$11.6	\$9.8	\$13.9	\$14.5	\$19.5	\$25.6	
%	8.7%	11.5%	14.9%	11.4%	20.8%	20.7%	21.5%	21.2%	
<b>October</b>									
Monthly	\$2.5	\$4.20	\$4.5	\$4.0	\$3.9	\$6.6	\$5.8	\$7.4	
%	3.9%	4.9%	5.8%	4.7%	5.8%	9.4%	6.4%	6.1%	
Y.T.C	\$8.0	\$14.0	\$16.1	\$13.8	\$17.8	\$21.1	\$25.3	\$33.0	
%	12.6%	16.4%	20.6%	16.0%	26.7%	30.1%	27.8%	27.3%	
<b>November</b>									
Monthly	\$3.9	\$3.50	\$5.4	\$4.9	\$4.0	\$4.2	\$3.5	\$10.3	
%	6.1%	4.1%	6.9%	5.7%	6.0%	6.0%	3.9%	8.5%	
Y.T.C	\$11.9	\$17.5	\$21.5	\$18.7	\$21.8	\$25.3	\$28.8	\$43.3	
%	18.7%	20.5%	27.6%	21.7%	32.7%	36.0%	31.7%	35.9%	
<b>December</b>									
Monthly	\$8.5	\$6.20	\$4.4	\$3.8	\$4.7	\$2.6	\$6.3	\$9.1	
%	13.4%	7.3%	5.6%	4.4%	7.0%	3.7%	6.9%	7.5%	
Y.T.C	\$20.4	\$23.7	\$25.9	\$22.5	\$26.5	\$27.9	\$35.1	\$52.4	
%	32.1%	27.8%	33.2%	26.2%	39.7%	39.7%	38.6%	43.4%	
<b>January</b>									
Monthly	\$5.3	\$5.4	\$7.3	\$5.6	\$5.5	\$8.5	\$4.9	\$10.7	
%	8.3%	6.3%	9.4%	6.5%	8.2%	12.1%	5.4%	8.9%	
Y.T.C	\$25.7	\$29.1	\$33.2	\$28.1	\$32.0	\$36.4	\$40.0	\$63.1	
%	40.5%	34.1%	42.6%	32.7%	48.0%	51.9%	44.0%	52.3%	
<b>February</b>									
Monthly	\$6.0	\$8.5	\$2.4	\$7.3	\$6.0	\$5.0	\$24.4	\$6.2	
%	9.4%	10.0%	3.1%	8.5%	9.0%	7.1%	26.8%	5.1%	
Y.T.C	\$31.7	\$37.6	\$35.6	\$35.4	\$38.0	\$41.4	\$64.4	\$69.3	
%	49.9%	44.0%	45.6%	41.2%	57.0%	59.0%	70.8%	57.4%	
<b>March</b>									
Monthly	\$6.9	\$6.3	\$7.8	\$7.8	\$5.5	\$7.4	\$5.4	\$7.0	
%	10.9%	7.4%	10.0%	9.1%	8.2%	10.5%	5.9%	5.8%	
Y.T.C	\$38.6	\$43.9	\$43.4	\$43.2	\$43.5	\$48.8	\$69.8	\$76.3	
%	60.8%	51.4%	55.6%	50.2%	65.2%	69.5%	76.8%	63.2%	
<b>April</b>									
Monthly	\$4.9	\$6.4	\$9.7	\$6.3	\$5.4	\$5.7	\$4.7	\$25.0	
%	7.7%	7.5%	12.4%	7.3%	8.1%	8.1%	5.2%	20.7%	
Y.T.C	\$43.5	\$50.3	\$53.1	\$49.5	\$48.9	\$54.5	\$74.5	\$101.3	
%	68.5%	58.9%	68.1%	57.6%	73.3%	77.6%	82.0%	83.9%	
<b>May</b>									
Monthly	\$5.3	\$3.6	\$6.7	\$4.2	\$3.6	\$4.7	\$4.3	\$6.8	
%	8.3%	4.2%	8.6%	4.9%	5.4%	6.7%	4.7%	5.6%	
Y.T.C	\$48.8	\$53.9	\$59.8	\$53.7	\$52.5	\$59.2	\$78.8	\$108.1	
%	76.9%	63.1%	76.7%	62.4%	78.7%	84.3%	86.7%	89.6%	
<b>June</b>									
Monthly	\$14.7	\$31.5	\$18.2	\$32.3	\$14.2	\$11.0	\$12.1	\$12.6	
%	23.1%	36.9%	23.3%	37.6%	21.3%	15.7%	13.3%	10.4%	
Y.T.C	\$63.5	\$85.4	\$78.0	\$86.0	\$66.7	\$70.2	\$90.9	\$120.7	
%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

# REVENUE COLLECTIONS BY MONTHLY PERCENTAGE FY2003-FY2010

Gen/ETF	Tobacco Settlement								ETF								
	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	
(\$ in Millions)									(\$ in Millions)								
<b>July</b>									<b>July</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$0.0	\$0.4	\$0.1	\$0.0	\$0.0	\$1.1	\$0.0	\$0.0
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	0.0%	1.4%	0.4%	0.0%	0.0%	5.5%	0.0%	0.0%
Y.T.C	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Y.T.C	\$0.0	\$0.4	\$0.1	\$0.0	\$0.0	\$1.1	\$0.0	\$0.0
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	0.0%	1.4%	0.4%	0.0%	0.0%	5.5%	0.0%	0.0%
<b>August</b>									<b>August</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$0.0	\$0.7	\$0.0	\$0.3	\$0.2	\$0.0	\$0.2	\$0.0
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	0.0%	2.4%	0.0%	1.4%	1.0%	0.0%	1.0%	0.0%
Y.T.C	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Y.T.C	\$0.0	\$1.1	\$0.1	\$0.3	\$0.2	\$1.1	\$0.2	\$0.0
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	0.0%	3.8%	0.4%	1.4%	1.0%	5.5%	1.0%	0.0%
<b>September</b>									<b>September</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.5	\$0.0	\$0.0	Monthly	\$6.7	\$6.4	\$4.9	\$4.4	\$4.0	\$5.0	\$4.2	\$4.4
%	0.0%		0.0%	0.0%	0.0%	1.2%	0.0%	0.0%	%	22.4%	22.1%	20.2%	20.2%	19.1%	24.9%	20.9%	23.8%
Y.T.C	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.5	\$0.0	\$0.0	Y.T.C	\$6.7	\$7.5	\$5.0	\$4.7	\$4.2	\$6.1	\$4.4	\$4.4
%	0.0%		0.0%	0.0%	0.0%	1.2%	0.0%	0.0%	%	22.4%	25.9%	20.7%	21.6%	20.1%	30.3%	21.9%	23.8%
<b>October</b>									<b>October</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.5	\$0.0	\$0.4	\$0.0	Monthly	\$0.0	\$0.0	\$0.2	\$0.4	\$0.4	\$0.0	\$0.4	\$0.1
%	0.0%		0.0%	0.0%	1.3%	0.0%	1.0%	0.0%	%	0.0%	0.0%	0.8%	1.8%	1.9%	0.0%	2.0%	0.5%
Y.T.C	\$0.0	\$0.0	\$0.0	\$0.0	\$0.5	\$0.5	\$0.4	\$0.0	Y.T.C	\$6.7	\$7.5	\$5.2	\$5.1	\$4.6	\$6.1	\$4.8	\$4.5
%	0.0%		0.0%	0.0%	1.3%	1.2%	1.0%	0.0%	%	22.4%	25.9%	21.5%	23.4%	22.0%	30.3%	23.9%	24.3%
<b>November</b>									<b>November</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$0.0	\$0.0	\$0.0	\$0.5	\$0.0	\$0.0	\$0.0	\$0.3
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	0.0%	0.0%	0.0%	2.3%	0.0%	0.0%	0.0%	1.6%
Y.T.C	\$0.0	\$0.0	\$0.0	\$0.0	\$0.5	\$0.5	\$0.4	\$0.0	Y.T.C	\$6.7	\$7.5	\$5.2	\$5.6	\$4.6	\$6.1	\$4.8	\$4.8
%	0.0%		0.0%	0.0%	1.3%	1.2%	1.0%	0.0%	%	22.4%	25.9%	21.5%	25.7%	22.0%	30.3%	23.9%	25.9%
<b>December</b>									<b>December</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$7.3	\$6.7	\$7.0	\$5.1	\$4.5	\$4.0	\$2.6	\$3.1
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	24.4%	23.1%	28.9%	23.4%	21.5%	19.9%	12.9%	16.8%
Y.T.C	\$0.0	\$0.0	\$0.0	\$0.0	\$0.5	\$0.5	\$0.4	\$0.0	Y.T.C	\$14.0	\$14.2	\$12.2	\$10.7	\$9.1	\$10.1	\$7.4	\$7.9
%	0.0%		0.0%	0.0%	1.3%	1.2%	1.0%	0.0%	%	46.8%	49.0%	50.4%	49.1%	43.5%	50.2%	36.8%	42.7%
<b>January</b>									<b>January</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0	\$0.0	\$11.2	Monthly	\$1.8	\$1.2	\$0.8	\$0.6	\$1.4	\$1.2	\$4.4	\$1.5
%	0.0%		0.0%	1.0%	0.0%	0.0%	0.0%	24.7%	%	6.0%	4.1%	3.3%	2.8%	6.7%	6.0%	21.9%	8.1%
Y.T.C	\$0.0	\$0.0	\$0.0	\$0.4	\$0.5	\$0.5	\$0.4	\$11.2	Y.T.C	\$15.8	\$15.4	\$13.0	\$11.3	\$10.5	\$11.3	\$11.8	\$9.4
%	0.0%		0.0%	1.0%	1.3%	1.2%	1.0%	24.7%	%	52.8%	53.1%	53.7%	51.8%	50.2%	56.2%	58.7%	50.8%
<b>February</b>									<b>February</b>								
Monthly	\$0.0	\$3.6	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.6	-\$0.1
%	0.0%	6.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	0.0%	1.0%	0.0%	0.0%	0.0%	0.0%	3.0%	-0.5%
Y.T.C	\$0.0	\$3.6	\$0.0	\$0.4	\$0.5	\$0.5	\$0.4	\$11.2	Y.T.C	\$15.8	\$15.7	\$13.0	\$11.3	\$10.5	\$11.3	\$12.4	\$9.3
%	0.0%	6.8%	0.0%	1.0%	1.3%	1.2%	1.0%	24.7%	%	52.8%	54.1%	53.7%	51.8%	50.2%	56.2%	61.7%	50.3%
<b>March</b>									<b>March</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$0.7	\$0.2	\$0.6	\$0.0	\$0.0	-\$0.4	\$0.5	\$0.5
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	2.3%	0.7%	2.5%	0.0%	0.0%	-2.0%	2.5%	2.7%
Y.T.C	\$0.0	\$3.6	\$0.0	\$0.4	\$0.5	\$0.5	\$0.4	\$11.2	Y.T.C	\$16.5	\$15.9	\$13.6	\$11.3	\$10.5	\$10.9	\$12.9	\$9.8
%	0.0%	6.8%	0.0%	1.0%	1.3%	1.2%	1.0%	24.7%	%	55.2%	54.8%	56.2%	51.8%	50.2%	54.2%	64.2%	53.0%
<b>April</b>									<b>April</b>								
Monthly	\$44.2	\$49.2	\$48.4	\$40.1	\$38.5	\$41.9	\$41.4	\$34.1	Monthly	\$6.3	\$6.3	\$5.2	\$4.8	\$4.6	\$4.8	\$4.5	\$3.7
%	100.0%	93.2%	100.0%	98.3%	98.7%	98.8%	99.0%	75.3%	%	21.1%	21.7%	21.5%	22.0%	22.0%	23.9%	22.4%	20.0%
Y.T.C	\$44.2	\$52.8	\$48.4	\$40.5	\$39.0	\$42.4	\$41.8	\$45.3	Y.T.C	\$22.8	\$22.2	\$18.8	\$16.1	\$15.1	\$15.7	\$17.4	\$13.5
%	100.0%	100.0%	100.0%	99.3%	100.0%	100.0%	100.0%	100.0%	%	76.3%	76.6%	77.7%	73.9%	72.2%	78.1%	86.6%	73.0%
<b>May</b>									<b>May</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$2.2	\$0.0	\$0.1	\$0.9	\$0.9	-\$0.2	\$0.0	\$0.4
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	7.4%	0.0%	0.4%	4.1%	4.3%	-1.0%	0.0%	2.2%
Y.T.C	\$44.2	\$52.8	\$48.4	\$40.5	\$39.0	\$42.4	\$41.8	\$45.3	Y.T.C	\$25.0	\$22.2	\$18.9	\$17.0	\$16.0	\$15.5	\$17.4	\$13.9
%	100.0%	100.0%	100.0%	99.3%	100.0%	100.0%	100.0%	100.0%	%	83.6%	76.6%	78.1%	78.0%	76.6%	77.1%	86.6%	75.1%
<b>June</b>									<b>June</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$4.9	\$6.8	\$5.3	\$4.8	\$4.9	\$4.6	\$2.7	\$4.6
%	0.0%		0.0%	0.7%	0.0%	0.0%	0.0%	0.0%	%	16.4%	23.4%	21.9%	22.0%	23.4%	22.9%	13.4%	24.9%
Y.T.C	\$44.2	\$52.8	\$48.4	\$40.8	\$39.0	\$42.4	\$41.8	\$45.3	Y.T.C	\$29.9	\$29.0	\$24.2	\$21.8	\$20.9	\$20.1	\$20.1	\$18.5
%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

# REVENUE COLLECTIONS BY MONTHLY PERCENTAGE FY2003-FY2010

ETF									Net								
State Property Tax									Medicaid Enhancement								
FY 2010									FY 2009								
FY 2008									FY 2007								
FY 2006									FY 2005								
FY 2004									FY 2003								
(\$ in Millions)									(\$ in Millions)								
<b>July</b>									<b>July</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$0.0	\$1.5	\$0.0	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	0.0%	1.5%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
Y.T.C.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Y.T.C.	\$0.0	\$1.5	\$0.0	\$0.0	\$0.0	\$0.2	\$0.0	\$0.0
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	0.0%	1.5%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
<b>August</b>									<b>August</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$0.3	\$0.2	\$0.1	\$0.2	\$0.2	\$7.4	\$4.2	\$3.5
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	0.3%	0.2%	0.1%	0.2%	0.3%	5.0%	2.8%	3.1%
Y.T.C.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Y.T.C.	\$0.3	\$1.7	\$0.1	\$0.2	\$0.2	\$7.6	\$4.2	\$3.5
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	0.3%	1.7%	0.1%	0.2%	0.3%	5.2%	2.8%	3.1%
<b>September</b>									<b>September</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$0.1	\$0.2	\$0.2	\$0.1	\$0.1	\$0.0	\$0.1	\$0.1
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	0.1%	0.2%	0.2%	0.1%	0.1%	0.0%	0.1%	0.1%
Y.T.C.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Y.T.C.	\$0.4	\$1.9	\$0.3	\$0.3	\$0.3	\$7.6	\$4.3	\$3.6
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	0.4%	1.9%	0.3%	0.4%	0.4%	5.2%	2.8%	3.2%
<b>October</b>									<b>October</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$97.4	\$87.8	\$88.4	\$74.5	\$71.6	\$100.3	\$96.2	\$77.2
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	99.3%	88.2%	96.5%	89.4%	97.3%	68.3%	63.0%	69.0%
Y.T.C.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Y.T.C.	\$97.8	\$89.7	\$88.7	\$74.8	\$71.9	\$107.9	\$100.5	\$80.8
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	99.7%	90.1%	96.8%	89.8%	97.7%	73.5%	65.9%	72.2%
<b>November</b>									<b>November</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$0.0	\$0.2	\$0.1	\$0.1	\$0.2	\$7.6	\$4.2	\$3.4
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	0.0%	0.2%	0.1%	0.1%	0.3%	5.2%	2.8%	3.0%
Y.T.C.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Y.T.C.	\$97.8	\$89.9	\$88.8	\$74.9	\$72.1	\$115.5	\$104.7	\$84.2
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	99.7%	90.3%	96.9%	89.9%	98.0%	78.7%	68.6%	75.2%
<b>December</b>									<b>December</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$0.1	\$0.0	\$2.1	\$0.1	\$1.0	\$0.1	\$0.0	\$0.1
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	0.1%	0.0%	2.3%	0.1%	1.4%	0.1%	0.0%	0.1%
Y.T.C.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Y.T.C.	\$97.9	\$89.9	\$90.9	\$75.0	\$73.1	\$115.6	\$104.7	\$84.3
%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	99.8%	90.3%	99.2%	90.0%	99.3%	78.7%	68.6%	75.3%
<b>January</b>									<b>January</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	Monthly	\$0.1	\$0.2	\$0.2	\$0.2	\$0.1	\$0.3	\$0.2	\$0.0
%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	0.1%	0.2%	0.2%	0.2%	0.1%	0.2%	0.1%	0.0%
Y.T.C.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	Y.T.C.	\$98.0	\$90.1	\$91.1	\$75.2	\$73.2	\$115.9	\$104.9	\$84.3
%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	99.9%	90.5%	99.5%	90.3%	99.5%	79.0%	68.7%	75.3%
<b>February</b>									<b>February</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$0.3	\$0.0	\$0.0	Monthly	-\$0.1	\$10.9	\$0.0	\$0.1	\$0.2	\$7.2	\$21.5	\$3.5
%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	%	-0.1%	10.9%	0.0%	0.1%	0.3%	4.9%	14.1%	3.1%
Y.T.C.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.2	\$0.3	\$0.0	\$0.2	Y.T.C.	\$97.9	\$101.0	\$91.1	\$75.3	\$73.4	\$123.1	\$126.4	\$87.8
%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%	%	99.8%	101.4%	99.5%	90.4%	99.7%	83.9%	82.8%	78.5%
<b>March</b>									<b>March</b>								
Monthly	\$363.2	\$363.7	\$363.2	\$363.3	\$363.4	\$371.0	\$472.8	\$485.5	Monthly	\$0.0	\$0.1	\$0.2	\$7.5	\$0.1	\$0.1	\$0.1	\$0.0
%	100.0%	100.0%	100.0%	100.0%	100.0%	99.9%	99.9%	100.0%	%	0.0%	0.1%	0.2%	9.0%	0.1%	0.1%	0.1%	0.0%
Y.T.C.	\$363.2	\$363.7	\$363.2	\$363.3	\$363.4	\$371.2	\$473.1	\$485.7	Y.T.C.	\$97.9	\$101.1	\$91.3	\$82.8	\$73.5	\$123.2	\$126.5	\$87.8
%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	%	99.8%	101.5%	99.7%	99.4%	99.9%	83.9%	82.9%	78.5%
<b>April</b>									<b>April</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1	\$0.0	Monthly	\$0.1	\$0.0	\$0.2	\$0.1	\$0.1	\$0.1	\$0.1	\$17.2
%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	0.1%	0.0%	0.2%	0.1%	0.1%	0.1%	0.1%	15.4%
Y.T.C.	\$363.2	\$363.7	\$363.2	\$363.3	\$363.4	\$371.3	\$473.2	\$485.7	Y.T.C.	\$98.0	\$101.1	\$91.5	\$82.9	\$73.6	\$123.3	\$126.6	\$105.0
%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	%	99.9%	101.5%	99.9%	99.5%	100.0%	84.0%	83.0%	93.8%
<b>May</b>									<b>May</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$0.1	\$0.1	\$0.0	\$0.1	\$0.2	\$12.4	\$8.6	\$6.7
%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	0.1%	0.1%	0.0%	0.1%	0.3%	8.4%	5.6%	6.0%
Y.T.C.	\$363.2	\$363.7	\$363.2	\$363.3	\$363.4	\$371.3	\$473.2	\$485.7	Y.T.C.	\$98.1	\$101.2	\$91.5	\$83.0	\$73.8	\$135.7	\$135.2	\$111.7
%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	%	100.0%	101.6%	99.9%	99.6%	100.3%	92.4%	88.6%	99.8%
<b>June</b>									<b>June</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$0.0	-\$1.6	\$0.1	\$0.3	-\$0.2	\$11.1	\$17.4	\$0.2
%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	%	0.0%	-1.6%	0.1%	0.4%	-0.3%	7.6%	11.4%	0.2%
Y.T.C.	\$363.2	\$363.7	\$363.2	\$363.3	\$363.4	\$371.3	\$473.2	\$485.7	Y.T.C.	\$98.1	\$99.6	\$91.6	\$83.3	\$73.6	\$146.8	\$152.6	\$111.9
%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%



## REVENUE COLLECTIONS BY MONTHLY PERCENTAGE FY2003-FY2010

Other	Medicaid Enhancement								Gen Fd	Medicaid Recoveries							
	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003		FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	
(\$ in Millions)									(\$ in Millions)								
<b>July</b>									<b>July</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	
%						0.0%	0.0%	0.0%	%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Y.T.D.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Y.T.D.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	
%						0.0%	0.0%	0.0%	%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>August</b>									<b>August</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$7.4	\$4.1	\$3.4	Monthly	\$0.0	\$3.0	\$1.6	\$1.4	\$1.1	\$0.9	\$0.0	
%						18.9%	11.7%	20.5%	%	0.0%	13.8%	8.6%	10.4%	4.5%	4.4%	0.0%	
Y.T.D.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$7.4	\$4.1	\$3.4	Y.T.D.	\$0.0	\$3.0	\$1.6	\$1.4	\$1.1	\$0.9	\$0.0	
%						18.9%	11.7%	20.5%	%	0.0%	13.8%	8.6%	10.4%	4.5%	4.4%	0.0%	
<b>September</b>									<b>September</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$2.9	\$0.3	\$0.5	\$0.5	\$1.2	\$0.4	\$2.1	
%						0.0%	0.0%	0.0%	%	14.6%	1.4%	2.7%	3.7%	5.0%	2.0%	12.5%	
Y.T.D.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$7.4	\$4.1	\$3.4	Y.T.D.	\$2.9	\$3.3	\$2.1	\$1.9	\$2.3	\$1.3	\$2.1	
%						18.9%	11.7%	20.5%	%	14.6%	15.1%	11.2%	14.1%	9.5%	6.3%	12.5%	
<b>October</b>									<b>October</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$1.5	\$2.8	\$2.7	\$2.6	\$2.4	\$2.2	\$0.0	
%						0.0%	0.0%	0.0%	%	7.5%	12.8%	14.4%	19.3%	9.9%	10.7%	0.0%	
Y.T.D.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$7.4	\$4.1	\$3.4	Y.T.D.	\$4.4	\$6.1	\$4.8	\$4.5	\$4.7	\$3.5	\$2.1	
%						18.9%	11.7%	20.5%	%	22.1%	28.0%	25.7%	33.3%	19.4%	17.1%	12.5%	
<b>November</b>									<b>November</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$7.4	\$4.1	\$3.3	Monthly	\$3.1	\$1.7	\$1.2	\$1.0	\$4.1	\$2.9	\$2.8	
%						18.9%	11.7%	19.9%	%	15.6%	7.8%	6.4%	7.4%	16.9%	14.1%	16.7%	
Y.T.D.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$14.8	\$8.2	\$6.7	Y.T.D.	\$7.5	\$7.8	\$6.0	\$5.5	\$8.8	\$6.4	\$4.9	
%						37.9%	23.3%	40.4%	%	37.7%	35.8%	32.1%	40.7%	36.4%	31.2%	29.2%	
<b>December</b>									<b>December</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$0.0	\$0.5	\$0.1	\$0.1	\$0.8	\$0.4	\$0.6	
%						0.0%	0.0%	0.0%	%	0.0%	2.3%	0.5%	0.7%	3.3%	2.0%	3.6%	
Y.T.D.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$14.8	\$8.2	\$6.7	Y.T.D.	\$7.5	\$8.3	\$6.1	\$5.6	\$9.6	\$6.8	\$5.5	
%						37.9%	23.3%	40.4%	%	37.7%	38.1%	32.6%	41.5%	39.7%	33.2%	32.7%	
<b>January</b>									<b>January</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$1.4	\$3.4	\$2.9	\$1.3	\$3.9	\$3.6	\$2.0	
%						0.0%	0.0%	0.0%	%	7.0%	15.6%	15.5%	9.6%	16.1%	17.6%	11.9%	
Y.T.D.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$14.8	\$8.2	\$6.7	Y.T.D.	\$8.9	\$11.7	\$9.0	\$6.9	\$13.5	\$10.4	\$7.5	
%						37.9%	23.3%	40.4%	%	44.7%	53.7%	48.1%	51.1%	55.8%	50.7%	44.6%	
<b>February</b>									<b>February</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$7.0	\$13.0	\$3.4	Monthly	\$2.8	\$0.0	\$0.6	\$1.5	\$4.2	\$1.0	\$1.3	
%						17.9%	37.0%	20.5%	%	14.1%	0.0%	3.2%	11.1%	17.4%	4.9%	7.7%	
Y.T.D.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$21.8	\$21.2	\$10.1	Y.T.D.	\$11.7	\$11.7	\$9.6	\$8.4	\$17.7	\$11.4	\$8.8	
%						55.8%	60.3%	60.8%	%	58.8%	53.7%	51.3%	62.2%	73.1%	55.6%	52.4%	
<b>March</b>									<b>March</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$0.6	\$2.3	\$1.8	\$1.3	\$0.6	\$0.5	\$0.4	
%						0.0%	0.0%	0.0%	%	3.0%	10.6%	9.6%	9.6%	2.5%	2.4%	2.4%	
Y.T.D.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$21.8	\$21.2	\$10.1	Y.T.D.	\$12.3	\$14.0	\$11.4	\$9.7	\$18.3	\$11.9	\$9.2	
%						55.8%	60.3%	60.8%	%	61.8%	64.2%	61.0%	71.9%	75.6%	58.0%	54.8%	
<b>April</b>									<b>April</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	Monthly	\$4.1	\$1.9	\$3.2	\$1.7	\$4.8	\$3.6	\$1.5	
%						0.0%	0.0%	0.0%	%	20.6%	8.7%	17.1%	12.6%	19.8%	17.6%	8.9%	
Y.T.D.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$21.8	\$21.2	\$10.1	Y.T.D.	\$16.4	\$15.9	\$14.6	\$11.4	\$23.1	\$15.5	\$10.7	
%						55.8%	60.3%	60.8%	%	82.4%	72.9%	78.1%	84.4%	95.5%	75.6%	63.7%	
<b>May</b>									<b>May</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$12.3	\$8.5	\$6.5	Monthly	\$0.8	\$0.0	\$1.0	\$1.8	\$1.4	\$0.9	\$2.0	
%						31.5%	24.2%	39.2%	%	4.0%	0.0%	5.3%	13.3%	5.8%	4.4%	11.9%	
Y.T.D.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$34.1	\$29.7	\$16.6	Y.T.D.	\$17.2	\$15.9	\$15.6	\$13.2	\$24.5	\$16.4	\$12.7	
%						87.2%	84.5%	100.0%	%	86.4%	72.9%	83.4%	97.8%	101.2%	80.0%	75.6%	
<b>June</b>									<b>June</b>								
Monthly	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$5.0	\$5.4	\$0.0	Monthly	\$2.7	\$5.9	\$3.1	\$0.3	-\$0.3	\$4.1	\$4.1	
%						12.8%	15.5%	0.0%	%	13.6%	27.1%	16.6%	2.2%	-1.2%	20.0%	24.4%	
Y.T.D.	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$39.1	\$35.1	\$16.8	Y.T.D.	\$19.9	\$21.8	\$18.7	\$13.5	\$24.2	\$20.5	\$16.8	
%						100.0%	100.0%	100.0%	%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

## REVENUE COLLECTIONS BY MONTHLY PERCENTAGE FY2003-FY2010

Grand Total	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003
(\$ in Millions)								
<b>July</b>								
Monthly	\$93.6	\$98.3	\$93.9	\$88.2	\$87.2	\$83.3	\$75.8	\$74.7
%	4.2%	4.4%	4.0%	3.9%	4.0%	3.9%	3.6%	3.7%
Y.T.D.	\$93.6	\$98.3	\$93.9	\$88.2	\$87.2	\$83.3	\$75.8	\$74.7
%	4.2%	4.4%	4.0%	3.9%	4.0%	3.9%	3.6%	3.7%
<b>August</b>								
Monthly	\$93.9	\$100.6	\$103.2	\$97.0	\$98.1	\$103.1	\$95.8	\$93.5
%	4.2%	4.5%	4.4%	4.2%	4.5%	4.9%	4.5%	4.6%
Y.T.D.	\$187.5	\$198.9	\$197.1	\$185.2	\$185.3	\$186.4	\$171.6	\$168.2
%	8.5%	9.0%	8.4%	8.1%	8.5%	8.8%	8.0%	8.3%
<b>September</b>								
Monthly	\$193.4	\$194.9	\$207.6	\$221.6	\$210.0	\$188.3	\$170.6	\$161.8
%	8.7%	8.8%	8.8%	9.7%	9.7%	8.9%	8.0%	8.0%
Y.T.D.	\$380.9	\$394.9	\$404.7	\$406.8	\$395.3	\$374.7	\$342.2	\$330.0
%	17.2%	17.8%	17.2%	17.8%	18.2%	17.6%	16.0%	16.3%
<b>October</b>								
Monthly	\$204.3	\$206.9	\$229.5	\$187.9	\$191.6	\$195.2	\$189.9	\$164.8
%	9.2%	9.3%	9.8%	8.2%	8.8%	9.2%	8.9%	8.1%
Y.T.D.	\$585.2	\$601.8	\$634.2	\$594.7	\$586.9	\$569.9	\$532.1	\$494.8
%	26.4%	27.1%	27.0%	26.0%	27.0%	26.8%	24.9%	24.4%
<b>November</b>								
Monthly	\$90.4	\$71.0	\$89.1	\$93.4	\$93.8	\$98.5	\$74.6	\$83.2
%	4.1%	3.2%	3.8%	4.1%	4.3%	4.6%	3.5%	4.1%
Y.T.D.	\$675.6	\$672.8	\$723.3	\$688.1	\$680.7	\$668.4	\$606.7	\$578.0
%	30.5%	30.3%	30.8%	30.1%	31.3%	31.4%	28.4%	28.5%
<b>December</b>								
Monthly	\$178.4	\$181.8	\$190.4	\$189.4	\$194.8	\$165.3	\$159.3	\$151.0
%	8.1%	8.2%	8.1%	8.3%	9.0%	7.8%	7.5%	7.4%
Y.T.D.	\$854.0	\$854.6	\$913.7	\$877.5	\$875.5	\$833.7	\$766.0	\$729.0
%	38.5%	38.5%	38.9%	38.4%	40.3%	39.2%	35.9%	35.9%
<b>January</b>								
Monthly	\$108.4	\$118.2	\$121.1	\$126.3	\$107.9	\$114.0	\$95.4	\$109.6
%	4.9%	5.3%	5.2%	5.5%	5.0%	5.4%	4.5%	5.4%
Y.T.D.	\$962.4	\$972.8	\$1,034.8	\$1,003.8	\$983.4	\$947.7	\$861.4	\$838.6
%	43.4%	43.9%	44.1%	43.9%	45.2%	44.6%	40.4%	41.3%
<b>February</b>								
Monthly	\$85.2	\$107.3	\$86.7	\$81.0	\$83.3	\$83.3	\$131.5	\$73.9
%	3.8%	4.8%	3.7%	3.5%	3.8%	3.9%	6.2%	3.6%
Y.T.D.	\$1,047.6	\$1,080.1	\$1,121.5	\$1,084.8	\$1,066.7	\$1,031.0	\$992.9	\$912.5
%	47.3%	48.7%	47.8%	47.4%	49.1%	48.5%	46.5%	45.0%
<b>March</b>								
Monthly	\$587.6	\$595.4	\$617.3	\$611.2	\$553.3	\$544.1	\$627.4	\$637.5
%	26.5%	26.9%	26.3%	26.7%	25.5%	25.6%	29.4%	31.4%
Y.T.D.	\$1,635.2	\$1,675.5	\$1,738.8	\$1,696.0	\$1,620.0	\$1,575.1	\$1,620.3	\$1,550.0
%	73.8%	75.6%	74.1%	74.1%	74.5%	74.1%	76.0%	76.4%
<b>April</b>								
Monthly	\$240.8	\$264.8	\$306.3	\$273.3	\$253.6	\$227.7	\$218.1	\$230.7
%	10.9%	11.9%	13.1%	11.9%	11.7%	10.7%	10.2%	11.4%
Y.T.D.	\$1,876.0	\$1,940.3	\$2,045.1	\$1,969.3	\$1,873.6	\$1,802.8	\$1,838.4	\$1,780.7
%	84.7%	87.5%	87.2%	86.1%	86.2%	84.8%	86.2%	87.7%
<b>May</b>								
Monthly	\$87.8	\$77.8	\$89.9	\$100.6	\$90.3	\$109.6	\$89.9	\$84.3
%	4.0%	3.5%	3.8%	4.4%	4.2%	5.2%	4.2%	4.2%
Y.T.D.	\$1,963.8	\$2,018.1	\$2,135.0	\$2,069.9	\$1,963.9	\$1,912.4	\$1,928.3	\$1,865.0
%	88.6%	91.0%	91.0%	90.6%	90.3%	90.0%	90.4%	91.9%
<b>June</b>								
Monthly	\$252.2	\$199.4	\$211.3	\$218.2	\$210.0	\$213.3	\$204.9	\$164.5
%	11.4%	9.0%	9.0%	9.5%	9.7%	10.0%	9.6%	8.1%
Y.T.D.	\$2,216.0	\$2,217.5	\$2,346.3	\$2,288.1	\$2,173.9	\$2,125.6	\$2,133.2	\$2,029.5
%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

New Hampshire  
General & Education Trust Funds  
Unrestricted Revenue Tax Rates

Description	RSA	General	Education Trust	Total
Business Profits Tax	77-A:2	7.00%	1.50%	8.50%
Business Enterprise Tax	77-E:2	0.25%	0.50%	0.75%
Meals & Rooms Tax	78-A:6	9%-M & R	9%-Rental Cars	9.00%
Tobacco Tax	78:7	\$ .78 / pack	\$1.00 / pack	\$1.78 / pack
Liquor Sales & Distribution	176:16	1		
Interest & Dividends Tax	77:1	5.00%		
Insurance Tax	400-A:32	1.25%		
Communications Tax	82-A:3	7.00%		
Gambling Winnings Tax	77:39	10.00%		
Real Estate Transfer Tax	78-B:1	\$5.00 / \$1,000	\$2.50 / \$1,000	\$7.50 / \$1,000
Estate & Legacy Tax	86/87/89	2		
Court Fines & Fees		3		
Securities Revenue	421-B:11	4		
Utility Consumption Tax	83-E:2	\$ .00055 / kw		
Board & Care Revenue		5		
Beer Tax	178:26	\$ .30 / gallon		
Dog & Horse Racing		6		
Other		Various		
Transfers from Lottery/Racing & Charitable			7	
Tobacco Settlement		8	8	
Utility Property Tax	83-F:2		\$6.60 / \$1,000	
State Property Tax	76:3		\$363,000,000	
Net Medicaid Enhancement Revenue	84-A	9		
Recoveries		10		

1 Net profits are swept daily into the general fund per RSA 176:16.

2 Estate & Legacy Tax: The 18% Legacy tax has been repealed, the Estate tax is tied to the Federal Tax & is a sliding scale, it too is being phased out.

3 Court Fines & Fees: All fines & fees collected by the court system.

4 Securities Revenue: Broker dealers & investment advisor registration & license fees.

5 Board & Care: Payments to reimburse the State for health & mental care provided at NH Hospital and Glenclyff.

6 Dog & Horse Racing: tax ranging from 1% to 1.25%, + one-quarter of the breakage.

7 Transfers from Lottery/Racing & Charitable Gaming: Lottery/Bingo sales net of expenses.

8 Tobacco Settlement: Revenue from master settlement agreement with tobacco companies. First \$40M to Education Trust Fund and amounts in excess of \$40M to General Fund

9 Medicaid Enhancement: 5.5% hospital tax on net patient services.

10 Recoveries: Drug rebate & third party recoveries by the State.

**TITLE V  
TAXATION  
CHAPTER 77-A  
BUSINESS PROFITS TAX**

**Section 77-A:2**

**77-A:2 Imposition of Tax.** – A tax is imposed at the rate of 8.5 percent upon the taxable business profits of every business organization.

**Source.** 1979, 5:1. 1971, 515:14. 1977, 593:1. 1993, 350:8; 350:9. 1999, 17:19. 2001, 158:19, eff. July 1, 2001.

**BUSINESS PROFITS TAX**

RSA 77-A; First enacted in 1970

Corp returns due 3/15 or 15th day, 3rd month; prop &amp; part returns due 4/15 or 15th day, 4th month.

Qtrly payments are due the 15th of the 4th, 6th, 9th, &amp; 12th month after end of year.

DATE	EFFECTIVE	LEGISLATION	TAX RATE	FILING THRESHOLD	QTRLY EST/OTHER
01-01-70	01-01-70	L 1970, CH 5:1	6%	\$3,000 GBI	None
07-01-71	07-01-71	L 1971, CH 515:14	7%		None
07-01-75	76-77 BIENNIUM	L 1973, CH 579:1	7%	\$6,000 GBI	None
07-01-77	78-79 BIENNIUM	L 1977, CH 593:1	8%		None
08-24-79	80-81 BIENNIUM	L 1979, CH 446:4	8%		25%; 25%; 25%; 25%
07-01-81	82-83 BIENNIUM	L 1981, CH 461:1	9.08%	\$12,000 GBI	25%; 25%; 25%; 25%
07-01-81	82-83 BIENNIUM	L 1981, CH 568:65, II	\$250 min tax		
07-01-81	82-83 BIENNIUM	L 1982, CH 42:70	Repeal min tax		
07-01-83	FY 1984	L 1983, CH 469:42	9.56%		
07-01-84	FY 1985	L 1983, CH 469:42	9.08%		
06-30-86	86-87 BIENNIUM	L 1985, CH 408:1	8.25%-blend		
06-30-88	88-89 BIENNIUM	L 1985, CH 408:1	8%-no blend		
04-01-90	FY 1990	L 1990, CH 3:71	8%		30%; 30%; 20%; 20%
03-28-91	FY 1991	L 1991, CH 5:1	8%		35%; 35%; 15%; 15%
05-27-91	92-93 BIENNIUM	L 1991, CH 163:17	8%		30%; 30%; 20%; 20%
07-01-93	FY 1994	L 1993, CH 350:8	7.5%	\$50,000 GBI	25%; 25%; 25%; 25%
07-01-93	FY 1995	L 1993, CH 350:9	7.0%		
07-01-99	07-01-99	L 1999, CH 17:19	8.00%		
07-01-99	07-01-99	L 1999, CH 346:2		Changed from 1.5 to 2.0 wgt sale for apport.	
07-01-01	07-01-01	L 2001, CH 158:19	8.50%	1.5% to ETF	
07-01-01	07-01-01	L 2001, CH 158:72		Use IRS code in effect 12/31/00	
07-01-02	07-01-02	L 2002, CH 211:1		NOL threshold raised, carry fwd 10 yrs	
07-18-03	07/01/03	L, 2003, 301:3		Allows for Crop Zone tax credit	
05-24-04	05-24-04	L 2004, CH143:2,3,8:III		Allows for exclusion of organizations based on election of qualified investment company status	
05-24-04	05-24-04	L, 2004, 143:4, 8:IV		Altered language regarding additions and deductions relative to holdings in a qualified investment company.	
06-29-07	07-01-07	L 2007, 263:127		Altered definition of "business activity".	
06-29-07	07-01-07	L, 2007, 263:121		Repeated Crop Zone tax credit and replaced with Economic Revitalization Zone tax credit.	
07-02-07	07-01-07	L, 2007, 271:1		Allows for Research and Development tax	
06-18-07	08-17-07	L, 2007, 146:1, I - III		Repealed: 77-A:4, IV, V; and VI; relative to various deductions.	
02-22-08	04-22-08	L 2008, 2:1, 2		Altered definition of "water's edge combined group."	
06-09-08	06-09-08	L, 2008, 172:2		Allows application of unused portion of Coos County Job Creation tax credit to BPT.	
06-29-07	07-01-11	L, 2007, 263:123, II		Repeals Revitalization Zone tax credit (eff. 07-01-11)	
07-02-07	07-01-13	L, 2007, 271:6, I		Repeals Research and Development tax credit (eff. 07-01-13)	
07-20-09	07-01-10	L, 2009, 144:273		Inserted provision relative to returns, declarations, and combined reporting requiring any business realizing a gain or loss to file a return	
07-20-10	01-01-10	L, 2010, 324:2		Inserted provision regarding additions and deductions relative to fair and reasonable compensation for personal services of a proprietorship or partnership, effective on or after January 1, 2010.	
07-20-10	01-01-11	L, 2010, 324:2		Inserted provision regarding additions and deductions to include a record-keeping safe harbor, effective January 1, 2011.	
07-08-10	07-08-10	L, 2010 286:1		Inserted provision relative to special rules for exchanges of like-kind property under IRS code section 1031.	
07-20-10	07-20-10	L, 2010 324:4		Established a study committee to study safe harbors and taxation of investment organizations.	

GBI = Gross business income

# TITLE V TAXATION

## CHAPTER 77-E BUSINESS ENTERPRISE TAX

### Section 77-E:2

**77-E:2 Imposition of Tax.** – A tax is imposed at the rate of 3/4 of one percent upon the taxable enterprise value tax base of every business enterprise.

**Source.** 1993, 350:19. 1999, 17:21; 303:1. 2001, 158:21, eff. July 1, 2001.

**BUSINESS ENTERPRISE TAX**

RSA 77-E; First enacted; Chapter 350:19, Laws of 1993; effective 7/1/93

Corp returns due 3/15 or 15th day, 3rd month; proprietorship and partnership returns due 4/15 or 15th day, 4th month.

Non-profit corps due 15th day of 5th month.

DATE	EFFECTIVE	LEGISLATION	TAX RATE	FILING THRESHOLD	QTRLY EST PAYMENTS
07-01-93	07-01-93	L 1993, CH 350:19	0.25% (.0025)	\$100,000 TGR	None
07-01-96	01-01-96	L 1996, CH 235:3	0.25% (.0025)		Requires Qtrly Payments
07-01-99	07-01-99	L 1999, CH 17:21	0.50% (.0050)		.25% to Ed Trust Fund
07-01-99	07-01-99	L 1999, CH 303:1			2/3 Maj to change rate
07-01-01	07-01-01	L 2001, CH 158:21	0.75% (.0075)	\$150,000 TGR	.50% to Ed Trust Fund

TGR = Total Gross Receipts = Total compensation, interest expense, and dividends paid in excess of \$50,000.

06-29-07	07-01-07	L 2007, CH 263:122, 263:123			Allows the economic revitalization zone tax credit (RSA 162-N:6) to be allowed against the BET (repealed as of 07/01/2011)
07-02-07	07-01-07	L 2007, CH 271:2, 271:6			Allows unused portion of Reasearch and Development Tax Credit awarded under RSA 77-A:5 XIII to be applied to the BET (repealed as of 07/01/2013)
06-09-08	06-09-08	L2008, CH 172:3			Allows Coos County Job Creation Tax Credit (RSA 162-Q:1) to be applied to the BET (granted through 12/31/2013 and renewable through 12/31/2017)

# TITLE V TAXATION

## CHAPTER 78-A TAX ON MEALS AND ROOMS

### Section 78-A:6

#### **78-A:6 Imposition of Tax. –**

- I. A tax of 9 percent of the rent is imposed upon each occupancy.
- II. A tax is imposed on taxable meals based upon the charge therefor as follows:
  - (a) Four cents for a charge between \$.36 and \$.37 inclusive;
  - (b) Five cents for a charge between \$.38 and \$.50 inclusive;
  - (c) Six cents for a charge between \$.51 and \$.62 inclusive;
  - (d) Seven cents for a charge between \$.63 and \$.75 inclusive;
  - (e) Eight cents for a charge between \$.76 and \$.87 inclusive;
  - (f) Nine cents for a charge between \$.88 and \$1.00 inclusive;
  - (g) Nine percent of the charge for taxable meals over \$1.00, provided that fractions of cents shall be rounded up to the next whole cent.
- II-a. A tax of 9 percent is imposed upon the gross rental receipts of each rental.
- III. The operator shall collect the taxes imposed by this section and shall pay them over to the state as provided in this chapter.

**Source.** 1967, 213:1. 1969, 287:14. 1977, 330:1. 1981, 568:150. 1983, 226:1. 1999, 17:27; 163:8, eff. July 1, 1999. 2009, 144:4, eff. July 1, 2009.



**MEALS & ROOMS TAX**

RSA 78-A; First enacted in 1967

Tax due 15th day of each month covering prior month's tax collections

DATE	EFFECTIVE	LEGISLATION	TAX RATE	FILING THRESHOLD	OPER. COMMISSION
01-07-67	01-07-67	L 1967, CH 213:1	5%	Sales > \$.25	1%
07-01-69	07-01-69	L 1969, CH 287:14	5%	<b>Sales &gt; \$.16</b>	<b>3%</b>
07-01-77	07-01-77	L 1977, CH 330:1	<b>6%</b>	Sales > \$.16	3%
10-01-81	10-01-81	L 1981, CH 568:150	<b>7%</b>	<b>Sales &gt; \$.14</b>	0%
07-01-82	07-01-82	L 1982, CH 42:93	7%	Sales > \$.14	<b>3%</b>
07-01-83	07-01-83	L 1983, CH 226:1	7%	<b>Sales &gt; \$.36</b>	3%
04-01-90	04-01-90	L 1990, CH 8:1	<b>8%</b>	Sales > \$.36	3%
07-01-91	92-93 BIENNIIUM	L 1991, CH 354:12	8%	Sales > \$.36	3%
07-01-93	94-95 BIENNIIUM	L 1993, CH 350:36	8%	Sales > \$.36	3%
07-01-95	96-97 BIENNIIUM	L 1995, CH 96:1	8%	Sales > \$.36	3%
07-01-97	98-99 BIENNIIUM	L 1997, CH 163:8	8%	Sales > \$.36	3%
07-01-95	96-97 BIENNIIUM	L 1995, CH 96:1	8%	Sales > \$.36	3%
07-01-97	98-99 BIENNIIUM	L 1997, CH 130:1	8%	Sales > \$.36	3%
07-01-99	07-01-99	L 1999, CH 163:8	8%	Rate made permanent	3%
07-01-99	07-01-99	L 1999, CH 17:24-31		Adds rental cars to tax	3%
05-01-02	05-01-02	L 2002, CH 232:17		Gratuity status clarified	3%
07-01-09	07-01-09	L, 2009, CH 144:5		Added campsites to tax	3%
07-01-09	07-01-09	L, 2009, CH 144:4	<b>9%</b>	Changed tax to 9%	3%
07-01-09	01-01-10	L, 2009, CH 144:269-272		Inserted provision requiring rooms and meals operators to file a \$5,000 surety bond	3%
07-01-09	01-01-10	L, 2009, CH 144:271		Altered language relative to penalties requiring non-renewal of a license if the operator owes unpaid taxes, interest, or penalties	3%
05-03-10	05-03-10	L, 2010, CH 6:1		Deleted campsites from tax	3%
07-17-10	07-17-10	L, 2010, CH 48:2		Inserted provision relative to penalties establishing license information as public records	3%
05-18-10	05-18-10	L, 2010, CH 58:1		Repealed provision requiring rooms and meals operators to file a \$5,000 surety bond	3%

# TITLE V TAXATION

## CHAPTER 78 TOBACCO TAX

### Section 78:7

**78:7 Tax Imposed.** – A tax upon the retail consumer is hereby imposed at the rate of \$1.78 for each package containing 20 cigarettes or at a rate proportional to such rate for packages containing more or less than 20 cigarettes, on all cigarettes sold at retail in this state. The payment of the tax shall be evidenced by affixing stamps to the smallest packages containing the cigarettes in which such products usually are sold at retail. The word "package" as used in this section shall not include individual cigarettes. No tax is imposed on any transactions, the taxation of which by this state is prohibited by the Constitution of the United States.

**Source.** 1939, 167:5; 180:1. RL 79:5. 1947, 238:4. RSA 78:7. 1955, 256:1. 1965, 132:1. 1967, 159:1. 1970, 5:10. 1971, 475:1. 1973, 530:3; 544:9. 1975, 466:3. 1981, 210:11. 1983, 469:103. 1985, 396:1. 1986, 75:1. 1989, 336:1. 1990, 5:1. 1997, 351:57. 1999, 183:1. 2003, 152:6, eff. July 1, 2003. 2005, 177:56, eff. July 1, 2005. 2007, 263:6, eff. July 1, 2007. 2008, 296:15, eff. Oct. 15, 2008. 2009, 144:2, eff. July 1, 2009.

## TOBACCO TAX

RSA 78:7; First enacted in 1939

DATE	EFFECTIVE	LEGISLATION	TAX RATE	BASIS
Pre-1965			15%	Val of usual sell. Price of all Tob products
		L 1965, CH 132	21%	Val of usual sell. Price of all Tob products
06-02-67	07-01-67	L 1967, CH 159:1	30%	Val of usual sell. Price of all Tob products
07-01-70	07-01-70	L 1970, CH 5:10	34%	Val of usual sell. Price of all Tob products
07-01-71	07-07-71	L 1971, CH 475:1	<b>42%</b>	Val of usual sell. Price of all Tob products
06-23-75	07-01-75	L 1975, CH 466:3	<b>\$.12</b>	Per pack 20 cigarettes only
06-30-83	07-01-83	L 1983, CH 469:103	<b>\$.17</b>	Per pack 20 cigarettes only
06-26-85	08-25-85	L 1985, CH 396:1	<b>\$.17</b>	Contingent plan if VT increases their tax
05-12-86	07-11-86	L 1986, CH 75:1	<b>\$.17</b>	\$ .21 per pack of 25 cigarettes
06-02-89	07-01-89	L 1989, CH 336:1	<b>\$.21</b>	\$ .265 per pack of 25 cigarettes
02-20-90	02-20-90	L 1990, CH 5:1	<b>\$.25</b>	\$ .3125 per pack of 25 cigarettes
06-20-91	07-01-91	L 1991, CH 292:3	<b>\$.25</b>	Added smokeless tobacco tax
05-17-93	01-01-94	L 1993, CH 114:1	<b>\$.25</b>	Restricted licenses valid for 2 yrs.
07-01-97	07-01-97	L 1997, CH 351:57	<b>\$.37</b>	Per pack 20 cigarettes
07-01-99	07-01-99	L 1999, CH 17:23		Excess of \$.37 to Ed Trust Fund
07-06-99	07-06-99	L 1999, CH 183:1	<b>\$.52</b>	Per pack 20 cigarettes
07-01-03	07-01-03	L 2003, CH 319:43		Eliminate tax stamp discount
07-01-05	07-01-05	L 2005, CH 177:56	<b>\$.80</b>	Per pack 20 cigarettes
07-01-07	07-01-07	L 2007, CH 263:6	<b>\$1.08</b>	Per pack 20 cigarettes
06-27-08	10-15-08	L 2008, CH 296:15	<b>\$1.33</b>	Per pack 20 cigarettes
07-01-09	07-01-09	L 2009, CH 144:2	<b>\$1.78</b>	Per pack 20 cigarettes (excess of \$1 to ETF)

# TITLE XIII

## ALCOHOLIC BEVERAGES

### CHAPTER 176

#### THE LIQUOR COMMISSION

##### Section 176:16

###### **176:16 Funds. –**

I. Except as provided in paragraph II, the state treasurer shall credit all gross revenue derived by the commission from the sale of liquor, or from license fees, and interest received on such moneys, to a special fund, to be known as the liquor commission fund, from which the treasurer shall pay all expenses of the commission incident to the administration of this title. Any balance left in such fund after such expenses are paid shall be deposited in the general fund on a daily basis.

II. Notwithstanding any provision of law, or the designation of the funds allocated by the state to the liquor commission as the liquor commission fund, the general court shall retain budgeting authority and control over the liquor commission.

III. Fifty percent of the amount by which the current year gross profits exceed fiscal year 2001 actual gross profit, but not more than 5 percent of the current year gross profits derived by the commission from the sale of liquor and other revenues, shall be deposited into the alcohol abuse prevention and treatment fund established by RSA 176-A:1.

IV. Notwithstanding any other provision of law, if the expenditure of additional funds over budget estimates is necessary for the proper funding of retirement and health benefits for commission employees, the commission may request, with prior approval of the fiscal committee of the general court, that the governor and council authorize the transfer of funds from the liquor commission fund.

V. The commission may transfer funds totaling up to 5 percent of the operating budget in any fiscal year for any specific purposes to funds for other purposes within and among the appropriations for the operation of the commission. The commission shall report on a semi-annual basis to the fiscal committee of the general court all transfers accomplished under the provisions of this section. The provisions of this section shall not be subject to RSA 9:16-a, RSA 9:17-a, and RSA 9:17-c.

**Source.** 1990, 255:1. 1996, 275:11. 2000, 328:2, eff. July 1, 2001. 2009, 144:122, eff. July 1, 2009.

**TITLE V  
TAXATION**

**CHAPTER 77  
TAXATION OF INCOMES**

**Section 77:1**

**77:1 Rate.** – The annual tax upon incomes shall be levied at the rate of 5 percent.

**Source.** 1923, 65:1. PL 65:1. RL 78:1. RSA 77:1. 1955, 309:1. 1977, 561:1, eff. July 1, 1977.

**Section 77:3**

**77:3 Who Taxable.** –

I. Taxable income is that income received from interest and dividends during the tax year prior to the assessment date by:

(a) Individuals who are inhabitants or residents of this state for any part of the taxable year whose gross interest and dividend income from all sources, including income from a qualified investment company pursuant to RSA 77:4, V, exceeds \$2,400 during that taxable period.

(b) Partnerships, limited liability companies, associations, and trusts, the beneficial interest in which is not represented by transferable shares, whose gross interest and dividend income from all sources exceeds \$2,400 during the taxable year, but not including a qualified investment company as defined in RSA 77-A:1, XXI, or a trust comprising a part of an employee benefit plan, as defined in the Employee Retirement Income Security Act of 1974, section 3.

(c) Fiduciaries deriving their appointment from a court of this state whose gross interest and dividend income from all sources exceeds \$2,400 during the taxable year.

II. No person shall be subject to tax under RSA 77 solely due to its holding an ownership interest in a qualified investment company as defined in RSA 77-A:1, XXI.

**Source.** 1923, 65:2. PL 65:2. 1931, 35:1. RL 78:2. RSA 77:3. 1981, 314:1. 1982, 42:65. 1991, 67:7. 1993, 313:2. 1995, 188:2, eff. June 12, 1995. 2004, 143:1, eff. May 24, 2004. 2009, 144:276, eff. July 1, 2009. 2010, Sp. Sess., 1:50, eff. July 1, 2010.

**INTEREST & DIVIDENDS TAX**

RSA 77; First enacted in 1923

Tax due April 15th or 15th day of 4th month past year end

DATE	EFFECTIVE	LEGISLATION	TAX RATE	Exemptions
1923	1923	L 1923, CH 65:1	Variable	NH Banks exempt, already taxed under RSA 84
1955	01-01-56	L 1955, CH 309:1	4.25%	
06-21-77	07-01-77	L 1977, CH 251:1		VT Banks added to exemption
07-01-77	07-01-77	L 1977, CH 561:1	5%	Also added \$600 exempt-elderly, blind, & disabl.
09-01-81	09-01-81	L 1981, CH 314:6		Exempt \$1,200, add'l \$1,200 spse. eld, bld, etc
1983	12-31-83	L 1983, CH 469:93		Estimates required
01-01-95	01-01-95	L 1995, CH 188:2		Exemption increased to \$2,400, Indiv & spouse
01-01-95	01-01-95	L 1995, CH 188:3		NH & VT Banks NOT exempt anymore
04-26-02	01-01-04	L 2002, CH 45:1		\$500 threshold for filing estimated taxes
05-27-03	07-01-03	L 2003, CH 64:1		College savings plans tax exempt
07-01-09	07-01-09	L, 2009, CH 144:275-277		Requires certain partnerships, limited liability companies, and associations to pay interest and dividends tax on accumulated profits.
06-10-10	07-01-10	L, 2010 Special Sesssion, CH 1:50-54		Repealed interest and dividends tax on certain partnerships, limited liability companies, and associations for taxable periods ending on or after December 31, 2010

# TITLE XXXVII

## INSURANCE

### CHAPTER 400-A

### INSURANCE DEPARTMENT

#### Section 400-A:32

##### **400-A:32 Premium Tax; Collection, Minimum, Penalty, and Prepayments. –**

I. (a) Every insurer shall pay to the insurance commissioner a tax upon such net premiums, for lines of business written, as set forth in the report filed pursuant to RSA 400-A:31, I, less estimated payments made in accordance with RSA 400-A:32, II, as follows:

(1) Effective July 1, 2007, a tax of 1.75 percent for all lines of business written pursuant to RSA 401:1, I-III and V-VIII, RSA 416-A:2, and RSA 401:1-a, I and II;

(2) Effective January 1, 2009, a tax of 1.50 percent for all lines of business written pursuant to RSA 401:1, I-III and V-VIII, RSA 416-A:2, and RSA 401:1-a, I and II;

(3) Effective January 1, 2010, a tax of 1.25 percent for all lines of business written pursuant to RSA 401:1, I-III and V-VIII, RSA 416-A:2, and RSA 401:1-a, I and II; and

(4) A tax of 2 percent for all lines of business written pursuant to RSA 401:1, IV, including, but not limited to, insurers licensed pursuant to RSA 420-A, RSA 420-B, and RSA 420-F.

(b) Provided, however, that every authorized insurer shall pay to the insurance commissioner a minimum annual premium tax of no less than \$200.

II. (a) For the calendar year ending December 31, 2006, on or before March 15, June 15, September 15, and December 15, every authorized insurer required to pay a tax in accordance with RSA 400-A:32, I shall pay to the insurance commissioner an amount equal to 1/4 of the previous calendar year's tax paid pursuant to said paragraph; provided, however, any authorized insurer having an estimated liability of \$100 or less for each quarter shall make payment in full on March 15. These payments shall be considered as a partial payment of the tax upon the business done in the state during the calendar year in which the payment was received.

(b) For the calendar year ending December 31, 2007, and for every year thereafter, on or before March 15 of each year every authorized insurer required to pay a tax in accordance with RSA 400-A:32, I shall make payment in full to the insurance commissioner of an amount equal to 100 percent of the previous calendar year's taxes paid pursuant to said paragraph. The payments shall be considered as a partial payment of the tax upon the business done in the state during the calendar year in which the payment was received.

III. The taxes imposed in paragraphs I and II of this section shall be promptly forwarded by the commissioner to the state treasurer for deposit to the general fund.

IV. Any insurer failing to file the report required by RSA 400-A:31 or failing to remit the proper tax within the time for filing shall pay a penalty equal to 10 percent on the amount of the tax due. If the tax or the estimated tax is not paid when due, the commissioner may suspend or revoke the insurer's certificate of authority.

V. If the insurer liable for the taxes imposed in paragraphs I and II of this section is a member of a unitary business within the meaning of RSA 77-A:1, XIV, then the entire amount of the taxes due under this chapter by the individual member of such unitary business shall be allowed as a credit pursuant to RSA 77-A:5, III, against such individual member's portion of the total tax liability of the unitary business under RSA 77-A. In the event that the individual member's credit exceeds such member's portion of the total tax liability of the unitary business, the excess of such credit shall be allowed as a credit against any other individual member's tax liability under RSA 77-A, provided such other member is also subject to the tax imposed by this chapter. The commissioner of revenue administration shall adopt rules, in accordance with RSA 541-A, to determine an individual member's portion of the total tax liability based upon each member's activity within New Hampshire.

**Source.** 1971, 244:1. 1985, 343:3. 1991, 354:17. 1999, 271:1. 2002, 207:2, eff. July 15, 2002. 2006, 277:2, 3, eff. Aug. 14, 2006. 2010, Sp. Sess., 1:109, eff. June 10, 2010; Sp. Sess., 1:121, eff. July 1, 2010.

**INSURANCE PREMIUM TAX**

RSA 400-A:32; First enacted; Chapter 244:1, Laws of 1971; effective 7/1/93  
Annual returns due 3/15

DATE	EFFECTIVE	LEGISLATION	TAX RATE	FILING THRESHOLD	QTRLY EST PAYMENTS
07-01-71	07-01-93	L 1971, CH 244:1	<b>2.00% on net premiums</b>	None	None
07-01-85	01-01-96	L 1985, CH 343:3	2.00% on net premiums	None	Requires Qtrly Payments
07-01-91	07-01-91	L 1991, CH 354:17	2.00% tax credit vs BPT	None	Requires Qtrly Payments
07-01-99	01-01-00	L 1999, CH 271:1	2.00% on net premiums	\$100 Qtrly.	Requires Qtrly Payments
07-01-02	07-15-02	L 2002, CH 207:2	2.00% or \$200 min tax due	\$100 Qtrly.	Requires Qtrly Payments
08-14-06	07-01-07	L 2006, CH 277:2	1.75% or \$200 min tax due	\$100	Prepay Annual Returns
08-14-06	01-01-09	L 2006, CH 277:2	1.50% or \$200 min tax due	\$100	Prepay Annual Returns
08-14-06	01-01-10	L 2006, CH 277:2	1.25% or \$200 min tax due	\$100	Prepay Annual Returns
08-14-06	01-01-11	L 2006, CH 277:2	1.00% or \$200 min tax due	\$100	Prepay Annual Returns
06-10-10	07-01-10	L, 2010 Sp Sess, CH 1:109	1.25% or \$200 min tax due	\$100	Prepay Annual Returns



# TITLE V TAXATION

## CHAPTER 82-A COMMUNICATIONS SERVICES TAX

### Section 82-A:3

**82-A:3 Imposition of Tax; Intrastate Communications Services.** – A tax is imposed upon intrastate communications services furnished to a person in this state and purchased at retail from a retailer by such person, at the rate of 7 percent of the gross charge therefor. However, such tax is not imposed on any communications services to the extent a tax on such services may not, under the Constitution and statutes of the United States, be made the subject of taxation by the state.

**Source.** 1990, 9:8. 2001, 158:25, eff. July 1, 2001. 2003, 319:39, eff. July 1, 2003.

**COMMUNICATION SERVICES TAX**

RSA 82-A; First enacted; Chapter 9:8, Laws of 1990, effective 4/1/90  
 Taxes due the 15th day of each month covering the prior month's sales.

DATE	EFFECTIVE	LEGISLATION	TAX RATE				FILING THRESH	QTRLY EST PAYMENTS
			STATED	SURTAX	Comb Rate			
04-01-90	04-01-90	L 1990, CH 9:8	3%	66 2/3%	5%	+ \$10K of sales	90% est tax for cur month	
07-01-91	92-93 BIENNIIUM	L 1991, CH 354:13	3%	100%	6%	+ \$10K of sales	90% est tax for cur month	
07-01-93	94-95 BIENNIIUM	L 1993, CH 350:37	5.5%	0%	5.5%	+ \$10K of sales	90% est tax for cur month	
07-01-95	96-97 BIENNIIUM	L 1995, CH 96:2	5.5%	0%	5.5%	+ \$10K of sales	90% est tax for cur month	
07-01-97	98-99 BIENNIIUM	L 1997, CH 130:2	5.5%	0%	5.5%	+ \$10K of sales	90% est tax for cur month	
07-01-99	00-01 BIENNIIUM	L 1999, CH 163:6	5.5%	0%	5.5%	+ \$10K of sales	90% est tax for cur month	
07-01-01	02-03 BIENNIIUM	L 2001, CH 158:1,25, &26	7.0%	0%	7.0%	+ \$10K of sales	90% est tax for cur month	
07-01-02	07-01-02	L 2002, CH 219:2					Cell phones tax at home service address	
07-01-03	07-01-03	L 2003, CH 319:39	7.0%	0%	7.0%	+ \$10K of sales	Rate made permanent	
07-01-03	07-01-07	L 2007, CH 263:79					Removed \$12 exemption	

**TITLE V  
TAXATION**

**CHAPTER 77  
TAXATION OF INCOMES**

**Taxation of Gambling Winnings**

**Section 77:38**

**77:38 Definitions.** – In this subdivision:

- I. "Commissioner" means the commissioner of revenue administration.
- II. "Department" means the department of revenue administration.
- III. "Gambling winnings" means winnings from lotteries and games of chance including, but not limited to bingo, slot machines, keno, poker tournaments, and any other gambling winnings subject to federal income tax withholding.
- IV. "New Hampshire entities" means establishments the purpose of which is to engage in any gaming regulated by the racing and charitable gaming commission and the sale of lottery tickets as permitted by the lottery commission.

**Source.** 2009, 144:249, eff. July 1, 2009.

**Section 77:39**

**77:39 Imposition of Tax.** –

- I. A tax of 10 percent is imposed on:
  - (a) Gambling winnings of New Hampshire residents from anywhere derived.
  - (b) Gambling winnings of nonresidents of New Hampshire derived from New Hampshire entities.
- II. The lottery commission and the charitable gaming and racing commission shall withhold all tax due and payable to the state from any payout of gambling winnings.

**Source.** 2009, 144:249, eff. July 1, 2009.

**Taxation Of Gambling Winnings**

RSA 77:39 First enacted in 2009 by Chapter 144:249

Returns and payments must be filed by April 15th for winnings from the prior year.

DATE	EFFECTIVE	LEGISLATION	TAX RATE	FILING THRESHOLD
07/01/09	07-01-09	L 2009, CH 144:249	10%	Tied to federal income tax withholdings on gambling, which currently taxes winnings of more than \$5,000

**TITLE V**  
**TAXATION**  
**CHAPTER 78-B**  
**TAX ON TRANSFER OF REAL PROPERTY**

**Section 78-B:1**

**78-B:1 Transfer Tax. –**

I. (a) A tax is imposed upon the sale, granting and transfer of real estate and any interest therein including transfers by operation of law. Each sale, grant and transfer of real estate, and each sale, grant and transfer of an interest in real estate shall be presumed taxable unless it is specifically exempt from taxation under RSA 78-B:2.

(b) The rate of the tax is \$.75 per \$100, or fractional part thereof, of the price or consideration for such sale, grant, or transfer; except that where the price or consideration is \$4,000 or less there shall be a minimum tax of \$20. The tax imposed shall be computed to the nearest whole dollar.

II. [Repealed.]

III. This section shall be construed in all respects so as to meet all constitutional requirements. If any provision or clause of this section is held invalid, such invalidity shall not affect other provisions of the section.

IV. For the purposes of this chapter, manufactured housing, as defined by RSA 674:31, shall be deemed real estate at such time as it is placed on a site and tied into required utilities.

**Source.** 1967, 320:1. 1969, 48:1. 1972, 53:1. 1977, 495:1; 600:75. 1983, 230:7. 1989, 197:1; 416:1, 3. 1991, 362:2. 1999, 17:32; 17:33, eff. July 1, 1999.

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**REAL ESTATE TRANSFER TAX**

RSA 78-B; First enacted in 1967-tax \$.10/\$1,000 assessed to buyer.

Tax paid when transfer is recorded a the county register of deeds office, which affixes the transfer tax stamps to the document. 4% (% set in 1967) from the gross tax is kept by the county.

DATE	EFFECTIVE	LEGISLATION	TAX RATE	ASSESSED ?	MINIMUM
01-02-68	01-02-68	L 1967, CH 320:1	\$0.10/\$100	Buyer only	None
06-30-72	07-01-72	L 1972, CH 53:1	\$0.15/\$100	Buyer only	None
09-12-77	09-12-77	L 1977, CH 495:1	\$0.25/\$100	Buyer only	\$10 if \$4,000 or less
07-01-81	82-83 BIENNIIUM	L 1981, CH 568:152,1	\$0.25/\$100	<b>Buyer &amp; Seller</b>	\$10 if \$4,000 or less
07-01-83	84-85 BIENNIIUM	L 1983, CH 469:97	\$0.50/\$100	Buyer & Seller	\$20 if \$2,000 or less
07-01-85	86-87 BIENNIIUM	L 1985, CH 407:1	\$0.375/\$100	Buyer & Seller	\$15 if \$4,000 or less
07-01-87	88-89 BIENNIIUM	L 1987, CH 308:1	\$0.35/\$100	Buyer & Seller	\$14 if \$4,000 or less
07-01-89	07-01-89	L 1989, CH 416:1	Permanent tax rate changed from \$0.25 to \$0.35.		
	90-91 BIENNIIUM	L 1989, CH 416:2	\$0.475/\$100	Buyer & Seller	\$19 if \$4,000 or less
04-01-90	04-01-90	L 1990, CH 2	\$0.525/\$100	Buyer & Seller	\$21 if \$4,000 or less
07-01-91	92-93 BIENNIIUM	L 1991, CH 354:11	\$0.525/\$100	Buyer & Seller	\$21 if \$4,000 or less
07-01-93	94-95 BIENNIIUM	L 1993, CH 350:38	\$0.50/\$100	Buyer & Seller	\$20 if \$4,000 or less
07-01-95	96-97 BIENNIIUM	L 1995, CH 96:3	\$0.50/\$100	Buyer & Seller	\$20 if \$4,000 or less
07-01-97	98-99 BIENNIIUM	L 1997, CH 130:3	\$0.50/\$100	Buyer & Seller	\$20 if \$4,000 or less
07-01-99	07-01-99	L 1999, CH 17:33	\$0.75/\$100	Buyer & Seller	Rate made permanent, \$ .25 to Ed Trust Fund
07-01-01	07-01-01	L 2001, CH 158:24			Non contract. trsf. loophole closed
03-25-02	03-25-02	L 2002, CH 11:1			Exempt Conn headwaters land tract
06-27-08	07-01-08	L 2008, CH 294:7		Buyer & Seller	\$25 LCHIP surcharge for recording each deed, mortgage, mortgage discharge or plan.

# TITLE V TAXATION

## CHAPTER 87 TAXATION OF TRANSFERS OF CERTAIN ESTATES

### Section 87:1

#### **87:1 Tax Imposed. –**

I. An estate tax is hereby imposed upon the transfer of the estate of every decedent leaving an estate which is subject to an estate tax under the provisions of the United States Internal Revenue Code of 1986, as amended, and who has property within this state.

II. The amount of the New Hampshire estate tax shall be equal to the maximum federal estate tax credit allowable for state death taxes with respect to property subject to this state's jurisdiction to impose a tax.

III. If only a portion of a decedent's estate is located in this state, such maximum tax credit shall be determined by multiplying the entire amount of the credit allowable by the percentage which the gross value of the portion of the decedent's estate located in this state bears to the gross value of the entire estate.

IV. This tax shall be imposed in every case in which the credit for state death taxes paid is available as a credit on the decedent's federal estate tax return.

**Source.** 1931, 125:1. RL 88:1. RSA 87:1. 1955, 72:1. 1967, 110:1. 1995, 246:1. 2002, 232:3, eff. Jan. 1, 2003.

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## ESTATE & LEGACY TAXES

### INHERITANCE, LEGACIES & SUCCESSIONS TAX

RSA 86; First enacted in 1905

Tax due 9 months from date of death

DATE	EFFECTIVE	LEGISLATION	TAX RATE
1905	1905		8.5%
04-21-65	04-21-65	L 1965, CH 65:1	10.00%
04-22-70	04-22-70	L 1970, CH 5:4	15.00%
07-02-91	07-02-91	L 1991, CH 353:1	18.00%
07-01-01	01-01-03	L 2001, CH 158:65	<b>Repealed</b>
05-17-02	01-01-03	L 2002, CH 232:14	Technical Corrections & repeals nonresident decedents

### ESTATE TAX

RSA 87; First enacted in 1931

Tax due 9 months from date of death

DATE	EFFECTIVE	LEGISLATION	TAX RATE
1931	1931	L 1931, CH 125:1	Fed credit taken for state death taxes paid. Feds phasing this out.
05-17-02	01-01-03	L 2002, CH 232:1	Technical Corrections still collect this tax even though legacy tax repealed.

### NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX

RSA 89; First enacted in 1921

Tax due 9 months from date of death

DATE	EFFECTIVE	LEGISLATION	TAX RATE
1921	1921	L 1921, CH 70	2% of non-res decedent's estate owning tangible pers prop in NH.
07-01-02	01-01-03	L 2002, CH 232:14,III	<b>Repealed</b>



# TITLE XXXVIII SECURITIES

## CHAPTER 421-B SECURITIES

### Registration of Securities

#### Section 421-B:11

##### **421-B:11 Registration Requirement and Notice Filing of Securities. –**

I. It is unlawful for any person to offer or sell any security in this state unless it is registered under this chapter, the security or transaction is exempted under RSA 421-B:17, or it is a federal covered security for which the fee has been paid and documents have been filed as required by paragraph I-a of this section.

I-a. With respect to notice filings of covered securities, the following requirements shall apply:

(a) Prior to the offer or sale of any class or portfolio of covered securities under section 18(b)(2) of the Securities Act of 1933, a notice shall be filed which includes:

- (1) A consent to service of process on Form U-2 signed by the issuer;
- (2) A Form N-1A, prospectus, or amendment that contains a complete description of the offering; and
- (3) The fee required for each class in RSA 421-B:31.

All mutual funds doing business in this state offering multiple classes of shares shall submit a notice filing for each class individually, and pay the fee set forth in RSA 421-B:31. All mutual funds doing business in this state offering securities through a combined prospectus shall submit a notice filing for each portfolio and each class thereof contained in the combined prospectus and pay fees set forth in RSA 421-B:31. Annual renewals of notice filings shall be made for each class of mutual fund shares not later than May 1 of each year and shall include (i) the fee set forth in RSA 421-B:31 and (ii) a current prospectus.

(b) Prior to the offer or sale of covered securities under section 18(b)(3) of the Securities Act of 1933, a notice shall be filed which includes:

- (1) The name, address, and telephone number of the issuer, and the type of securities to be sold;
- (2) A consent to service of process on Form U-2 signed by the issuer;
- (3) Any document filed with the Securities and Exchange Commission; and
- (4) The fee required in RSA 421-B:31, I(k) and RSA 421-B:31, II (g).

(c) Prior to the offer or sale of covered securities under section 18(b)(4)(A) of the Securities Act of 1933, a notice shall be filed which includes:

- (1) The name, address, and telephone number of the issuer, and the type of securities to be sold;
- (2) A consent to service of process on Form U-2 signed by the issuer;
- (3) The most recent 10-K and 10-Q reports filed with the Securities and Exchange Commission;
- (4) The name of a registered broker-dealer who will effect transactions in this state; and
- (5) The fee required in RSA 421-B:31, I(h).

(d) Prior to the offer or sale of covered securities under section 18(b)(4)(C) of the Securities Act of 1933, a notice shall be filed which includes:

- (1) The name, address, and telephone number of the issuer, and the type of securities to be sold;
- (2) A consent to service of process on Form U-2 signed by the issuer;
- (3) A copy of the prospectus;
- (4) The name of a registered broker-dealer who will effect transactions in this state; and
- (5) The fee required in RSA 421-B:31, I(k) and 421-B:31, II(g).

(e)(1) No later than 15 days after the first sale in this state of covered securities under section 18(b)(4)

(D) of the Securities Act of 1933, a notice shall be filed which includes:

- (A) The name, address, and telephone number of the issuer and the type of securities to be sold;
- (B) A consent to service of process on Form U-2 signed by the issuer;
- (C) A complete Form D, including pages 1-8, filed with the Securities and Exchange Commission;
- (D) The name of any registered broker-dealer who will effect transactions in this state;
- (E) The fee pursuant to RSA 421-B:31, I(h); and
- (F) A statement indicating the date on which the first sale in this state of covered securities under section 18(b)(4)(D) of the Securities Act of 1933 occurred.

(2) Notwithstanding the exemption in RSA 421-B:17, II(a)(2) and the exclusions from the computation of sales in RSA 421-B:17, II(a)(3), any offering filed as a covered security under section 18(b)(4)(D) of the Securities Act of 1933 with the United States Securities and Exchange Commission or any other state must be notice filed in this state pursuant to RSA 421-B:11, I-a(e)(1).

I-b. (a) Whenever it appears to the secretary of state that a particular security or transaction offered or sold in this state has not been preempted by federal law or regulation from the registration requirements of this section, the secretary of state may issue an order requiring any person who claims the benefit of federal preemption with respect to the security or transaction to prove that the registration requirement of this section has been preempted. The order shall be calculated to give reasonable notice of the time and place for the hearing, which shall be held within 10 days of the issuance of the order, and shall state the reasons for the entry of the order.

(b) All hearings shall be conducted in accordance with this chapter. After the hearing, the secretary of state shall enter an order making such disposition of the matter as the facts require. If the person claiming the benefit of federal preemption fails to appear at a hearing of which he has been duly notified, such person shall be deemed in default, and the proceeding may be determined against him upon consideration of the order, the allegations of which may be deemed to be true. The secretary of state may adopt rules of procedure concerning all proceedings conducted pursuant to this section.

(c) In any judicial or administrative proceeding under this chapter, the burden of proving an exemption, preemption or an exception from a definition is upon the person claiming it.

(d) Qualification for any of the notice filing provisions of RSA 421-B:11, I-a is predicated upon compliance with federal law, and associated regulations, cited in each provision.

II. (a) Before the secretary of state may accept (1) articles of incorporation for a new corporation under RSA 293-A or an application for a certificate of authority for a foreign corporation under RSA 293-A, (2) a certificate of limited partnership for a new limited partnership or an application for registration of a foreign limited partnership under RSA 304-B, (3) a certificate of formation for a new limited liability company or an application for registration as a foreign limited liability company under RSA 304-C, or (4) an application for registration of a registered limited liability partnership or a notice of registration of a foreign registered limited liability partnership under RSA 304-A, the following requirements shall be met:

(1) Along with a \$50 filing fee, a statement shall be filed with the secretary of state that the capital stock of the corporation, memberships, or the interests of the limited partnership, registered limited liability partnership, foreign registered limited liability partnership, or limited liability company have been registered, or when offered will be registered, under this chapter or are exempted, or when offered will be exempted, under this chapter, or are or will be offered in a transaction exempted from registration under this chapter, or are not securities under this chapter, or are federal covered securities under this chapter; and, in the case of a New Hampshire corporation, limited partnership, registered limited liability partnership, or limited liability company, that the articles of incorporation or certificate of limited partnership state whether the capital stock, memberships, or interests in the limited partnership, registered limited liability partnership or limited liability company will be sold or offered for sale within the meaning of this chapter.

(2) The statement shall be signed by the incorporators of a corporation to be formed, by an executive officer of an existing corporation, by the general partners or intended general partners if a limited partnership, by one or more members or managers authorized to do so if a limited liability company, or by one or more partners authorized to do so if a registered limited liability partnership or foreign registered limited liability partnership.

(b) Notwithstanding any provision of law to the contrary, the statement filed pursuant to this paragraph shall not by itself constitute a registration, or a notice of exemption from registration, of securities within the meaning of sections 448 and 461(i)(3) of the United States Internal Revenue Code and the regulations promulgated thereunder.

**Source.** 1981, 214:1. 1994, 388:8. 1996, 212:14. 1997, 112:10, 11, 21, 22; 120:40; 296:15, 24. 1998, 250:1. 2001, 260:14. 2003, 156:5, eff. Aug. 16, 2003. 2006, 245:13, 27, 28, eff. July 1, 2006. 2007, 104:4, eff. July 1, 2007.

**TITLE V**  
**TAXATION**  
**CHAPTER 83-E**  
**ELECTRICITY CONSUMPTION TAX**

**Section 83-E:2**

[RSA 83-E:2 effective pursuant to 1997, 347:6; see contingent enactment note set out preceding RSA 83-E:1.]

**83-E:2 Imposition of Tax. –**

A tax is imposed on the consumption in this state of electrical energy at the rate of \$.00055 per kilowatt hour.

**Source.** 1997, 347:4.

**UTILITY CONSUMPTION/ELECTRIC POWER/FRANCHISE TAX (GAS & ELECTRIC)**

RSA 83-C; First enacted in 1931-Franchise Tax

RSA 83-E; First enacted in FY 2003 Electricity Consumption Tax  
Tax due Monthly

DATE	EFFECTIVE	LEGISLATION	TAX RATE	OTHER
07-01-83	07-01-83	L 1983, CH 469:98	1%	Tax applied to Gross Receipts
07-01-91	07-01-91	L 1991, CH 354:4		Removed Elect from statute (nuclear tax)
04-16-93	05-01-93	L 1993, CH 49:2		Reinserted Elect to statute
07-01-93	07-01-93	L 1993, CH 350:20		Credit vs BET allowed
06-24-97	06-30-02	L 1997, CH 347:5		Tax repealed, sooner if elect restruct plan approved
06-24-97	06-30-02	L 1997, CH 347:4	\$ .00055/kwh	Elect consumption tax imposed; part of restruct plan
06-30-02	06-30-02	L 2002, CH 402:3		Tax would have been repealed 6/30/02, this repeals the repeal

# TITLE XIII ALCOHOLIC BEVERAGES

## CHAPTER 178 LIQUOR LICENSES AND FEES

### Section 178:26

#### **178:26 Additional Fees. –**

I. In addition to the annual license fees provided in this chapter, a fee of \$.30 for each gallon of beverage sold or transferred for retail sale or to the public shall be required for licenses issued to wholesale distributors, beverage manufacturers, and brew pubs; provided, however, that if beverage container mandatory deposit legislation is enacted, such fee shall be \$.18 per gallon as of the effective date of such legislation. For failure to pay any part of the fees provided or under this section when due, 10 percent of such fees shall be added and collected by the commission from the licensee.

II. [Repealed.]

III. Each wholesale distributor, beverage manufacturer, or brew pub shall on or before the tenth day of each month pay the license fees as provided by paragraph I covering sales or transfers made during the preceding calendar month.

**Source.** 2003, 231:13, eff. July 1, 2003. 2006, 54:1, eff. April 24, 2006.

**BEER TAX**

RSA 178:26; First enacted in 1935

EFFECTIVE	LEGISLATION	TAX RATE	OTHER
06-30-35		\$2/Barrel or \$ .0645/Gal	
07-01-39		\$3/Barrel or \$ .0645/Gal	
07-01-65		\$.12/Gal	
07-01-75		\$.15/Gal	
10-01-81		\$.18/Gal	
09-01-83	L 1983, CH 469:114	\$.30/Gal	Revert to \$.18 if bottle bill, 1/15 to DOT litter clean up
04-01-90	L 1990, CH 4:1	\$.35/Gal	For the period 4/1/90 - 06/30/91
07-01-90	L 1990, CH 255:1	\$.30/Gal	Supercedes 4:1
07-01-03	L 2003, CH 231:13	\$.30/Gal	Revert to \$.18 if bottle bill, 10% late payment fee incorporated, 1/15 to DOT litter clean up
04-24-06	L 2006, CH 54:1	\$.30/Gal	Repealed 1/15 to DOT litter clean up.

**TITLE V  
TAXATION  
CHAPTER 83-F  
UTILITY PROPERTY TAX**

**Section 83-F:2**

**83-F:2 Tax Imposed.** – For taxable periods beginning April 1, 1999, a tax is imposed upon the value of utility property at the rate of \$6.60 on each \$1000 of such value, to be assessed annually as of April 1, and every year thereafter, and paid in accordance with this chapter.

**Source.** 1999, 17:35, eff. April 29, 1999.



# TITLE V TAXATION

## CHAPTER 76 APPORTIONMENT, ASSESSMENT AND ABATEMENT OF TAXES

### Assessment

#### Section 76:3

**76:3 Education Tax.** – Beginning July 1, 2005, and every fiscal year thereafter, the commissioner of the department of revenue administration shall set the education tax rate at a level sufficient to generate revenue of \$363,000,000 when imposed on all persons and property taxable pursuant to RSA 76:8, except property subject to tax under RSA 82 and RSA 83-F. The education property tax rate shall be effective for the following fiscal year. The rate shall be set to the nearest 1/2 cent necessary to generate the revenue required in this section.

**Source.** 1878, 23:5. GL 13:2. PS 14:2. PL 13:2. RL 20:2. 1999, 17:14; 338:2. 2001, 158:18. 2003, 241:2, eff. July 1, 2003. 2004, 195:2, eff. July 1, 2004 at 12:01 a.m.; 195:3, eff. July 1, 2005 at 12:01 a.m. 2005, 257:2, eff. July 1, 2005 at 12:02 a.m. 2008, 173:15, eff. July 1, 2009.

**STATEWIDE PROPERTY TAX-NON UTILITY**

RSA 76:3; First enacted; Chapter 17:14, Laws of 1999; effective 4/1/99

DATE	EFFECTIVE	LEGISLATION	TAX RATE
04-01-99	04-01-99	L 1999, CH 17:14	\$6.60/\$1,000
04-01-02	04-01-02	L 2001, CH 158:18	\$5.80/\$1,000
04-01-03	04-01-03	L 2003, CH 241:2	\$4.92/\$1,000
07-01-04	07-01-04	L 2004, CH 200:1	\$3.33/\$1,000
07-01-05	07-01-05	L 2005, CH 257:2	Rate floats to generate \$363 million.
02-10-06	02-10-06	L 2006, CH 6:1	Eliminates donor towns.

**STATEWIDE PROPERTY TAX-UTILITY**

RSA 83-F:2; First enacted; Chapter 17:35, Laws of 1999; effective 4/1/99

DATE	EFFECTIVE	LEGISLATION	TAX RATE
04-01-99	04-01-99	L 1999, CH 17:35	\$6.60/\$1,000

**TITLE V**  
**TAXATION**  
**CHAPTER 84-A**  
**MEDICAID ENHANCEMENT TAX**

**Section 84-A:2**

**84-A:2 Imposition of Tax.** – A tax is imposed at a rate of 5.5 percent upon the net patient services revenue of every hospital for the hospital's fiscal year ending during the first full calendar year preceding the taxable period.

**Source.** 1991, 299:2. 1993, 4:5. 1998, 352:1, eff. Aug. 25, 1998. 2003, 319:36, eff. July 1, 2003. 2004, 260:2, eff. July 1, 2005. 2007, 263:50, eff. Jan. 1, 2008.

# TITLE XV EDUCATION

## CHAPTER 198 SCHOOL MONEY

### Adequate Education; Education Trust Fund

#### Section 198:39

##### **198:39 Education Trust Fund Created and Invested. –**

I. The state treasurer shall establish an education trust fund in the treasury. Moneys in such fund shall not be used for any purpose other than to distribute adequate education grants to municipalities' school districts and to approved charter schools pursuant to RSA 198:42, to provide low and moderate income homeowners property tax relief under RSA 198:56-198:61, and to fund kindergarten programs as may be determined by the general court. The state treasurer shall deposit into this fund immediately upon receipt:

(a) Funds certified to the state treasurer by the commissioner of revenue administration pursuant to RSA 77-A:20-a, relative to business profits taxes.

(b) Funds certified to the state treasurer by the commissioner of revenue administration pursuant to RSA 77-E:14, relative to business enterprise tax.

(c) Funds collected and paid over to the state treasurer by the commissioner of revenue administration pursuant to RSA 78-A:26, III relative to the tax on motor vehicle rentals.

(d) Funds collected and paid over to the state treasurer by the department of revenue administration pursuant to RSA 78:32, relative to tobacco taxes.

(e) Funds certified to the state treasurer by the commissioner of revenue administration pursuant to RSA 78-B:13, relative to real estate transfer taxes.

(f) Funds collected and paid over to the state treasurer by the department of revenue administration pursuant to RSA 83-F:7, I, relative to the utility property tax.

(g) The full amount of excess statewide enhanced education tax payments from the department of revenue administration pursuant to RSA 198:46.

(h) All moneys due the fund in accordance with RSA 284:21-j, relative to sweepstakes and the lottery.

(i) Tobacco settlement funds in the amount of \$40,000,000 annually.

(j) The school portion of any revenue sharing funds distributed pursuant to RSA 31-A:4 which were apportioned to school districts in the property tax rate calculations in 1998.

(k) Any other moneys appropriated from the general fund.

II. The education trust fund shall be nonlapsing. The state treasurer shall invest that part of the fund which is not needed for immediate distribution in short-term interest-bearing investments. The income from these investments shall be returned to the fund.

**Source.** 1999, 17:41; 338:8. 2004, 97:3; 200:4. 2005, 257:4, 15. 2006, 301:2. 2007, 272:2, eff. July 3, 2007.

**TITLE V**  
**TAXATION**  
**CHAPTER 77-A**  
**BUSINESS PROFITS TAX**

**Section 77-A:20-a**

**77-A:20-a Distribution of Funds. –**

I. The commissioner shall determine the additional amounts of revenue produced by an increase of 1.5 percent in the rate of tax imposed by RSA 77-A:2 for each fiscal year and shall certify such amounts to the state treasurer by October 1 of that year for deposit in the education trust fund established by RSA 198:39.

II. The commissioner shall make quarterly estimates of the amount of additional revenues that will be produced by the increase in tax rate for the next fiscal year and shall certify such amounts to the state treasurer for deposit in the education trust fund established by RSA 198:39. Such estimates shall be certified on June 1, September 1, December 1, and March 1 of each year.

**Source.** 1999, 17:20. 2001, 158:20, eff. July 1, 2001.

**TITLE V**  
**TAXATION**  
**CHAPTER 77-E**  
**BUSINESS ENTERPRISE TAX**

**Section 77-E:14**

**77-E:14 Distribution of Funds. –**

I. The commissioner shall determine the additional amounts of revenue produced by an increase of .50 percent in the rate of tax imposed by RSA 77-E:2 for each fiscal year and shall certify such amounts to the state treasurer by October 1 of that year for deposit in the education trust fund established by RSA 198:39.

II. The commissioner shall make quarterly estimates of the amount of additional revenues that will be produced by the increase in tax rate for the next fiscal year and shall certify such amounts to the state treasurer for deposit in the education trust fund established by RSA 198:39. Such estimates shall be certified on June 1, September 1, December 1, and March 1 of each year.

**Source.** 1999, 17:22. 2001, 158:23, eff. July 1, 2001.

**TITLE V**  
**TAXATION**  
**CHAPTER 78-A**  
**TAX ON MEALS AND ROOMS**

**Section 78-A:26**

**78-A:26 Disposition of Revenue. –**

I. Beginning on July 1, 1995, and for each fiscal year thereafter, the department shall pay over all revenue, except revenues identified in paragraph III of this section, collected under this chapter to the state treasurer. On or before October 1 of each year, the department shall determine the cost of administration of this chapter for the fiscal year ending on the preceding June 30, and it shall notify the state treasurer of these costs by a report certified by them as to correctness. After deducting the cost of administration of the chapter from the total income, the state treasurer shall distribute the net income as follows:

(a) Sixty percent to the general fund, less:

(1) The amount necessary to provide payments of principal and interest on the bonds and notes authorized under RSA 198:15-a, II for the fiscal years ending June 30, 2009, June 30, 2010, and June 30, 2011; and

(2) An amount equal to 3.15 percent of net income distributed under this subparagraph which shall be credited to the department of resources and development, division of travel and tourism development.

(b) Forty percent to the unincorporated towns, unorganized places, towns, and cities. The amount to be distributed to each such town, place, or city shall be determined by multiplying the amount to be distributed by a fraction, the numerator of which shall be the population of the unincorporated town, unorganized place, town or city and the denominator of which shall be the population of the state. The population figures shall be based on the latest resident population figures furnished by the office of energy and planning.

II. For fiscal year 1995, instead of the 40 percent distribution in subparagraph I(b), 75 percent of each city's or town's 1976 distribution under RSA 78-A:23 shall be distributed under the provisions of subparagraph I(b), plus an amount equal to 75 percent of any increase in the revenue received from the meals and rooms tax for the fiscal year ending on the preceding June 30, not to exceed \$2,000,000. For fiscal year 1996, the amount to be distributed shall be equal to the prior year's distribution, plus an amount equal to 75 percent of any increase in the revenue received from the meals and rooms tax for the fiscal year ending on the preceding June 30, not to exceed \$3,000,000. For fiscal year 1997 and each year thereafter, the amount to be distributed shall be equal to the prior year's distribution plus an amount equal to 75 percent of any increase in the income received from the meals and rooms tax for the fiscal year ending on the preceding June 30, not to exceed \$5,000,000, until such time as the total amount distributed annually is equal to the amount indicated in subparagraph I(b).

III. Beginning on July 1, 1999, and for each fiscal year thereafter, the department shall pay over all revenue collected pursuant to RSA 78-A:6, II-a to the state treasurer for deposit in the education trust fund established by RSA 198:39.

**Source.** 1993, 352:1. 1999, 17:30, 31, eff. July 1, 1999. 2003, 319:9, eff. July 1, 2003. 2004, 257:44, eff. July 1, 2004. 2009, 144:6, eff. June 30, 2009.

# TITLE V TAXATION

## CHAPTER 78 TOBACCO TAX

### Protection of Revenue of the State

#### Section 78:32

##### **78:32 Distribution of Funds. –**

I. The commissioner shall determine the additional amount of revenue produced by any additional tax in excess of \$1.00 for each package containing 20 cigarettes or at a rate proportional to such rate for packages containing more or less than 20 cigarettes, on all tobacco products sold at retail in this state imposed by RSA 78:7 and shall certify such amount to the state treasurer by October 1 of each year for deposit in the education trust fund established by RSA 198:39.

II. The commissioner shall make quarterly estimates of the amount of additional revenues that will be produced by such increase in tax rate for the next fiscal year and shall certify such amount to the state treasurer for deposit in the education trust fund established by RSA 198:39. Such estimates shall be certified on June 1, September 1, December 1, and March 1 of each year.

**Source.** 1999, 17:23, eff. April 29, 1999. 2009, 144:257, eff. July 1, 2009.



# TITLE V TAXATION

## CHAPTER 78-B TAX ON TRANSFER OF REAL PROPERTY

### Section 78-B:13

#### **78-B:13 Distribution of Funds. –**

I. The commissioner shall determine the additional amounts of revenue produced by an increase of \$.25 per \$100 in the rate of tax imposed by RSA 78-B:1 for each fiscal year and shall certify such amounts to the state treasurer by October 1 of that year for deposit in the education trust fund established by RSA 198:39.

II. The commissioner shall make quarterly estimates of the amount of additional revenues that will be produced by the increase in tax rate for the next fiscal year and shall certify such amounts to the state treasurer for deposit in the education trust fund established by RSA 198:39. Such estimates shall be certified on June 1, September 1, December 1, and March 1 of each year.

**Source.** 1999, 17:34, eff. April 29, 1999.

**TITLE V**  
**TAXATION**  
**CHAPTER 83-F**  
**UTILITY PROPERTY TAX**

**Section 83-F:7**

**83-F:7 Administration. –**

I. The commissioner shall collect the taxes, interest, additions to tax and penalties imposed under this chapter and shall pay over to the state treasurer for deposit in the education trust fund established by RSA 198:39 the amount of the funds collected.

II. The commissioner is authorized to contract for the services of utility appraisers as needed for the proper administration of this chapter. Such contract expenses shall be deemed an expense of administration.

III. The commissioner shall adopt rules, pursuant to RSA 541-A, relative to:

- (a) The administration of the tax imposed under RSA 83-F:2;
- (b) The valuation of utility property required under RSA 83-F:3; and
- (c) The recovery of any tax, interest on tax, or penalties imposed by this chapter.

IV. The commissioner may institute actions in the name of the state to recover any tax, interest on tax, additions to tax or the penalties imposed by this chapter.

V. In the collection of the tax imposed by this chapter, the commissioner may use all of the powers granted to tax collectors under RSA 80 for the collection of taxes. The commissioner shall also have all of the duties imposed upon the tax collectors by RSA 80 that are applicable to the commissioner. The provisions of RSA 80:26 shall apply to the sale of land for the payment of taxes due under this chapter, and the state treasurer is authorized to purchase the land for the state. If the state purchases the land, the state treasurer shall certify the purchase to the governor, and the governor shall draw a warrant for the purchase price out of any money in the treasury not otherwise appropriated.

**Source.** 1999, 17:35; 303:7, eff. July 16, 1999.

# TITLE XV EDUCATION

## CHAPTER 198 SCHOOL MONEY

### Excess Education Property Tax Payment

#### Section 198:46

**198:46 Excess Education Tax Payment. –**

I. A municipality in which education property tax revenue collected exceeds the amount necessary to fund the cost of an adequate education in a fiscal year, as determined in RSA 198:40-a, shall collect and remit such excess to the department of revenue administration on or before March 15 of the tax year in which the excess occurs. For fiscal years 2010 and 2011, the version of RSA 198:41, II effective for the fiscal year ending June 30, 2009 shall be used to determine excess.

II. The commissioner of the department of revenue administration shall collect from the municipality the excess tax and pay the excess tax over to the state treasurer for deposit in the education trust fund established by RSA 198:39.

III. The amount of such excess to be remitted shall not include any income derived from the investment of funds by the municipal treasurers under RSA 41:29 and RSA 48:16. Any funds remaining after full payment of the excess tax required in paragraph I shall become available for unrestricted use by the municipality.

**Source.** 1999, 17:41; 162:2; 338:11. 2000, 239:8. 2001, 71:8. 2005, 257:10. 2006, 6:3, eff. Feb. 10, 2006. 2008, 173:15, eff. July 1, 2009; 384:5, eff. July 1, 2009 at 12:01 a.m.

# TITLE XXIV GAMES, AMUSEMENTS, AND ATHLETIC EXHIBITIONS

## CHAPTER 284 HORSE AND DOG RACING

### Lottery

#### Section 284:21-j

##### **284:21-j Establishment. –**

I. The state treasurer shall credit all moneys received from the lottery commission and all moneys received from the racing and charitable gaming commission under RSA 287-D and RSA 287-E, and interest received on such moneys, to a special fund from which the treasurer shall pay all expenses of the commission incident to the administration of this subdivision and all administration and enforcement expenses of the racing and charitable gaming commission under RSA 287-D and RSA 287-E. Any balance left in such fund after such expenses are paid shall be deposited in the education trust fund established under RSA 198:39.

II. Notwithstanding any other provision of law, if the expenditure of additional funds over budget estimates is necessary for the proper functioning of the lottery commission, the commission may request, with prior approval of the legislative fiscal committee, that the governor and council authorize the transfer of funds from the sweepstakes fund for expenses related to retirement and health benefits.

**Source.** 1963, 52:1. 1965, 239:15. 1967, 421:1. 1973, 148:1. 1981, 444:3. 1983, 417:3. 1985, 244:9. 1987, 201:1. 1989, 414:2. 1997, 137:1. 1999, 17:45. 2002, 224:1. 2004, 97:6; 257:8. 2006, 311:4. 2008, 25:1, eff. July 11, 2008.

# TITLE III

## TOWNS, CITIES, VILLAGE DISTRICTS, AND UNINCORPORATED PLACES

### CHAPTER 31-A

#### RETURN OF REVENUE TO CITIES AND TOWNS

##### Section 31-A:4

**31-A:4 Determination of Amounts Returnable.** – The state treasurer shall distribute to the cities and towns each year the amount appropriated by the general court according to an equalized formula calculated by taking for each city and town the amount of local property taxes assessed, including current distributions of state revenues to local governments, exclusive of educational funds; dividing that sum by the local equalized valuation as determined by the department of revenue administration; and multiplying the result by the local population to produce an equalizing factor for each city and town. Such equalizing factors shall be added together to produce a total state sum. Each local equalizing factor shall be divided by the total state sum to produce for each city and town a normalized factor. Each such normalized factor shall be multiplied by the total amount to be distributed to the cities and towns to produce the annual share of each city or town. Under no circumstances shall the amount appropriated under this section be less than \$47,300,000 annually. Provided, however, that no city or town shall receive under the provisions of this section an amount less than the sum of:

I. Its 1978 distribution under RSA 31-A plus its share under the equalized formula of an annual increase of 5 percent in the previous year's aggregate distribution, through the year 1981, excluding revenue derived from RSA 77-A:20. The amount of money which is removed from the formula for deposit in the education trust fund shall not affect the remaining municipal revenue sharing distribution. The same amount distributed to each municipality in fiscal year 1998, excluding the amount apportioned to the school district in the 1998 property tax calculations, shall be distributed to each municipality in fiscal year 1999 and each year thereafter until the legislature revises the formula or provides additional appropriations that will affect the distribution amount.

II. Its 1982 distribution under the interest and dividends tax.

III. Its 1982 distribution under the savings bank tax.

IV. [Repealed.]

**Source.** 1970, 5:16. 1971, 557:73. 1977, 593:6. 1981, 568:122, I. 1983, 469:51. 1993, 352:2, 3, eff. July 1, 1994. 1999, 17:10, eff. April 29, 1999.

**NEW ISSUE – Book Entry Only**

**Ratings: Fitch Ratings: AA+**  
**Moody's: Aa1**  
**Standard & Poor's: AA**  
**(See "RATINGS")**

*In the opinion of Edwards Angell Palmer & Dodge LLP, Bond Counsel, based upon an analysis of existing law and assuming, among other matters, compliance with certain covenants, interest on the Bonds is excluded from gross income for federal income tax purposes under the Internal Revenue Code of 1986. Interest on the Bonds is not a specific preference item for purposes of the federal individual or corporate alternative minimum taxes. Bond Counsel expresses no opinion whether such interest is included in adjusted current earnings when calculating corporate alternative minimum taxable income. Under existing law, interest on the Bonds is exempt from the New Hampshire personal income tax on interest and dividends. Bond Counsel expresses no opinion regarding any other tax consequences related to the ownership or disposition of, or the accrual or receipt of interest on, the Bonds. (See "TAX EXEMPTION" and Appendix A herein.)*



**\$45,035,000**  
**STATE OF NEW HAMPSHIRE**  
**GENERAL OBLIGATION REFUNDING BONDS**  
**2010 SERIES B**

Dated: Date of Delivery

Due: as shown below

The Bonds will be issued as fully registered bonds, registered in the name of Cede & Co., as nominee for The Depository Trust Company ("DTC"). Purchases of beneficial interests in the Bonds will be made in book-entry form (without certificates) in the denomination of \$5,000 or any integral multiple thereof. (See "THE BONDS--Book-Entry Only System" herein.)

Interest on the Bonds will be payable semiannually on June 1 and December 1 of each year, commencing December 1, 2010 until maturity. The Bonds are not subject to redemption prior to maturity.

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<u>Due</u> <u>June 1</u>	<u>Principal</u> <u>Amount</u>	<u>Interest</u> <u>Rate</u>	<u>Yield</u>	<u>CUSIP</u> <sup>†</sup> <u>644682</u>	<u>Due</u> <u>June 1</u>	<u>Principal</u> <u>Amount</u>	<u>Interest</u> <u>Rate</u>	<u>Yield</u>	<u>CUSIP</u> <sup>†</sup> <u>644682</u>
2013	\$4,930,000	3.00%	0.70%	H82	2017	\$5,710,000	4.00%	2.05%	J49
2014	5,080,000	4.00	1.00	H90	2018	5,940,000	4.00	2.25	J56
2015	5,280,000	4.00	1.40	J23	2019	6,180,000	4.00	2.45	J64
2016	5,490,000	4.00	1.78	J31	2020	6,425,000	4.00	2.63	J72

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*The Bonds are offered subject to the final approving opinion of Edwards Angell Palmer & Dodge LLP, Boston, Massachusetts, Bond Counsel, and to certain other conditions referred to in the Notice of Sale. Public Resources Advisory Group has acted as Financial Advisor to the State with respect to the Bonds. Delivery of the Bonds to DTC or its custodial agent is expected on or about July 27, 2010.*

July 14, 2010

<sup>†</sup> CUSIP is a registered trademark of the American Bankers Association. CUSIP data herein is provided by CUSIP Global Services, managed by Standard & Poor's Financial Services LLC on behalf of The American Bankers Association. The CUSIP numbers are included solely for the convenience of Bondowners and the State is not responsible for the selection or the correctness of the CUSIP numbers printed herein. CUSIP numbers assigned to securities may be changed during the term of such securities based on a number of factors, including, but not limited to, the refunding or defeasance of such securities or the use of secondary market financial products.

each agency through the previous month of the fiscal year. When it appears that a State department or agency is incurring operating expenditures at levels that will deplete its available appropriation prior to the close of the fiscal year, the Comptroller is required to report this fact to the Governor who shall investigate and may, if necessary, order the department head to reduce expenditures in proportion to the balance available and time remaining in the fiscal year.

Legislative financial controls involve the Office of the Legislative Budget Assistant (the "Office"), acting under the supervision of the Fiscal Committee, and the Joint Legislative Capital Budget Overview Committee. The Office is responsible for the overall post-audit and review of the budgetary process on behalf of the Legislature. This responsibility involves conducting selected departmental audits and program result audits including, but not limited to, examinations as to whether the results contemplated by the authorizing body are being achieved by the department and whether such results could be obtained more effectively through other means. The Joint Legislative Capital Budget Overview Committee reviews the status of capital budget projects, and each State agency with capital budget projects is required to submit to the committee a status report on projects every sixty days.

### **Revenue Stabilization Account**

Legislation was enacted in 1986 to establish a Revenue Stabilization Account (or "Rainy Day Fund") within the General Fund as of July 1, 1987. Pursuant to RSA 9:13-e, in the event of a General Fund undesignated deficit at the close of a fiscal biennium and a shortfall in revenue (as compared with the official budget), the Comptroller shall notify the Fiscal Committee and the Governor of such deficit and request to transfer from the Revenue Stabilization Account, to the extent available, an amount equal to the lesser of the deficit or the revenue shortfall. No monies in the Revenue Stabilization Account (except for interest earnings, which are deposited as unrestricted General Fund revenue) can be used for any purpose other than deficit reduction or elimination except by specific appropriation approved by two-thirds of each house of the Legislature and by the Governor.

Chapter 158:41 of the Laws of 2001 amended RSA 9:13-e regarding funding the Revenue Stabilization Account. At the close of each fiscal biennium, any surplus, as determined by the official audit, shall be transferred by the comptroller to the Revenue Stabilization Account, provided, however, that in any single fiscal year the total of such transfers shall not exceed one half of the total potential maximum balance allowable for the Revenue Stabilization Account. The maximum amount in the account is equal to 10% of General Fund unrestricted revenue for the most recently completed fiscal year.

Pursuant to Chapter 177:53 of the Laws of 2005, the biennial transfer of surplus from the General Fund to the Revenue Stabilization Account, if any, was suspended for the biennium ending June 30, 2005. Chapter 35:1 of the Laws of 2006 directed that any undesignated General Fund surplus from the fiscal year ending June 30, 2005 in excess of \$30.5 million be transferred to the Revenue Stabilization Account. During fiscal year 2006, \$51.7 million was transferred to the Revenue Stabilization Account, for a balance of \$69.0 million at June 30, 2006.

Chapter 263:110 of the Laws of 2007 directed that any surplus in excess of \$20.0 million for the close of the fiscal biennium ending June 30, 2007 shall remain in the General Fund and shall not be deposited in the Revenue Stabilization Account. Therefore, at the end of fiscal year 2007, \$20.0 million was transferred to the Revenue Stabilization Account, bringing the balance to \$89.0 million at June 30, 2007. The balance of the fiscal year 2007 surplus, \$27.3 million and the carry forward surplus of \$34.4 million, remained in the General Fund. The balance in the Revenue Stabilization Fund at June 30, 2008 remained at \$89.0 million.

Chapter 143 of the Laws of 2009, the operating budget for fiscal years 2010-2011, assumed \$69 million would be drawn from the Revenue Stabilization Account at June 30, 2009 leaving a balance of \$20 million at June 30, 2009. The actual draw on the Revenue Stabilization Account at June 30, 2009 was \$79.7 million leaving a balance of \$9.3 million. This amount was expended in fiscal year 2010 and the balance in the Revenue Stabilization Account at June 30, 2010 is \$0. See "STATE FINANCES – Results of Operations-Fiscal Year 2009 and – Operating Budget Fiscal Years 2010 and 2011" below.

### **State Revenues**

The State derives most of its revenues from a combination of specialized taxes, user charges and the operation of a statewide liquor sales and distribution system. The State of New Hampshire is the only state that imposes neither a personal income tax on earned income nor a statewide general sales or use tax.

Unrestricted revenues may be appropriated by the Legislature for any State purpose, including the payment of debt service on outstanding bonds of the State, without constitutional limitations (or program limitations, as in the case of federal grants).

The following are the principal sources of unrestricted revenues credited to the General Fund or, where noted, the Education Trust Fund:

*Meals and Rooms Tax.* Effective July 1, 2009, a tax is imposed equal to 9% of hotel, motel and other public accommodation charges and 9% of charges for meals served in restaurants, cafes and other eating establishments. Prior to July 1, 2009, the meals and rooms tax rate was at 8%. Effective July 1, 2009, this tax was extended to cover campsites, however, Chapter 6 of the Laws of 2010 repeals the extension of the meals and rooms tax to campsites effective May 3, 2010. Chapter 144 of the Laws of 2009 designates the amount necessary to pay debt service on general obligation bonds issued to fund school building aid grants to come from the meals and rooms tax. The amount of the annual debt service on bonds issued for this purpose totaled \$365,000 in fiscal year 2010 and is budgeted at \$6.0 million in fiscal year 2011. In addition 3.15% of net meals and rooms tax collections is designated for travel and tourism development. Effective July 1, 1999, this tax was extended to cover rental cars, the receipts from which have been earmarked for the Education Trust Fund.

Beginning in fiscal year 1995 a portion of the revenue derived from the meals and rooms tax is distributed to the cities, towns and certain unincorporated subdivisions of the State, eventually increasing to 40% of such revenue annually. For fiscal years 1997 and thereafter, the amount to be distributed is the sum of the prior year's distribution plus an amount equal to 75% of any increase in the income received from the tax for the preceding fiscal year, not to exceed \$5 million. Pursuant to Chapter 144 of the Laws of 2009 the meals and rooms tax distributions to cities and towns in each of fiscal years 2010 and 2011 are to be no more than the fiscal year 2009 distribution of \$58.8 million. Because meals and rooms tax revenues did not increase in fiscal year 2009, the fiscal year 2010 distribution will be equal to the fiscal year 2009 distribution, regardless of the limit imposed by Chapter 144. The following table shows for each fiscal year, the amount of meals and rooms tax distributed and the percentage of previous year's tax collections for fiscal years 2007 through 2010:

Fiscal Year	Amount Distributed	% of Previous Years Total Meals and Room Tax Collection
2007	\$50,903,052	26.3%
2008	\$55,513,020	27.4%
2009	\$58,805,057	28.5%
2010	\$58,805,057	28.9%

*Business Profits Tax.* The business profits tax rate was increased to 8.5% for tax years ending on or after July 1, 2001. Previously, the rate had been 8% for tax years ending on or after July 1, 1999 and 7% prior to that time. The increases (1.5%) have been dedicated to the Education Trust Fund. The tax is imposed on the taxable business profits of business organizations deriving gross business profits from activities in the State, or both in and outside of the State. Business profits subject to the tax but derived from activities conducted outside the State are adjusted by the State's apportionment formula to allocate to the State a fair and equitable proportion of such business profits.

*Business Enterprise Tax.* Effective July 1, 1993, the State established a business enterprise tax. The rate is currently .75% for tax years ending on or after July 1, 2001 and previously had been .50% for tax years ending on or after July 1, 1999 and .25% prior to that time. The increases (.50%) have been dedicated to the Education Trust Fund. The tax is assessed on wages paid to employees, interest paid on debt and dividends paid to shareholders. Businesses with less than \$150,000 in gross receipts and an enterprise value base of less than \$75,000 are exempt from the business enterprise tax. Every business enterprise is required to make quarterly estimated tax payments due on the fifteenth day of the fourth, sixth, ninth and twelfth months of its taxable year.

*Board and Care Revenue.* These revenues are payments primarily from health insurers and the federal government (through the Medicaid program) to reimburse the State for costs of health and mental care services and board provided at State institutions, including the New Hampshire Hospital for the mentally ill.

*Liquor Sales and Distribution.* The State Liquor Commission is comprised of three members appointed by the Governor with the consent of the Council. The Commission makes all liquor purchases directly from the



manufacturers and importers and operates State liquor stores in cities and towns that accept the provisions of the local option law. The Commission is authorized to lease and equip stores, warehouses and other merchandising facilities for liquor sales, to supervise the construction of State-owned liquor stores at various locations in the State, and to sell liquor at retail and to restaurants, hotels and other organizations. Revenues from the State Liquor Commission are credited to the Enterprise Fund for accounting purposes and the cash flow from operations is unrestricted and deposited into the State's pooled bank accounts.

Chapter 328 of the Laws of 2000 requires fifty percent of any current year's gross profits from liquor sales that exceed fiscal year 2001 actual gross profits be deposited into the alcohol abuse prevention and treatment fund established by RSA 176-A:1. This amount is limited to no more than 5 percent of the current year gross profits derived from the sale of liquor and other revenues. This law became effective July 1, 2001 and a General Fund appropriation of \$3.3 million was recorded in fiscal year 2002. Chapter 319 of the Laws of 2003 suspended this allocation for the biennium ending June 30, 2005. Chapter 177 of the Laws of 2005 suspended this allocation for the biennium ending June 30, 2007. Chapter 263 of the Laws of 2007 suspended this allocation for the biennium ending June 30, 2009, and Chapter 144 of the Laws of 2009 suspended this allocation for the biennium ending June 30, 2011, providing that all gross revenue derived by the liquor commission from the sale of liquor, or from license fees, shall be deposited into the General Fund of the State.

Chapter 296 of the Laws of 2008 reduced the discounts offered to certain wine licensees. Chapter 144:254 of the Laws of 2009, which proposed a repeal of the reductions as stated in Chapter 296 was itself repealed, thereby maintaining the discount reductions offered in Chapter 296:31 and 32 of the Laws of 2008. Discounts for holders of off-premises retail licenses with annual purchases of less than \$350,000 continue to receive the discount of 15% less than the regular retail price at New Hampshire Liquor and Wine Outlets and 20% less than the regular F.O.B. price at the warehouse. Holders of off-premises retail licenses with annual purchases exceeding \$350,000 shall receive a discount of 15% less than the regular F.O.B. price at the warehouse.

*Tobacco Tax.* Effective July 6, 1999, the cigarette tax rate increased by 15 cents to a rate of 52 cents per package of 20 cigarettes. The increase was dedicated for the Education Trust Fund. Effective July 1, 2005, the tax was increased to 80 cents per pack, and effective July 1, 2007 the tax was increased to \$1.08 per pack. Smokeless and loose tobacco is generally taxed at a rate proportionate to the cigarette tax, but was not subject to the tax increase effective July 1, 2007. Effective July 1, 2008, the definition of a cigarette was changed to include any roll of tobacco wrapped in any substance containing tobacco, weighing not more than 3 lbs. per thousand, which would include the taxation of some little cigars. Effective October 15, 2008, the rate increased to \$1.33 per package of 20 cigarettes. Effective July 1, 2009, the tax rate increased by 45 cents to \$1.78 per package of 20 cigarettes. The increase is estimated to generate an additional \$35.2 million in fiscal year 2010 and \$24 million in fiscal year 2011. Chapter 144:257 of the Laws of 2009 provides that the revenue produced in excess of \$1.00 per pack shall be deposited in the Education Trust Fund.

*Medicaid Enhancement Revenues.* Effective July 1, 1993, the State lowered the Medicaid enhancement tax rate from 8% to 6%, and effective July 1, 2007, the State lowered such tax to 5.5%. Previously, the tax was assessed against the gross patient services revenue of hospitals operating in the State. "Gross patient services revenue" is defined as the amount that a hospital records at the hospital's established rates for patient services, regardless of whether full payment of such amounts is expected or paid. As of July 1, 2005, the tax is assessed against net patient services revenue, which means the gross charges of the hospital, less any deducted amount for bad debts, charity care and payor discounts. The revenue collected pursuant to the tax is placed in the Uncompensated Care Fund.

Also, under the State's federally approved Medicaid Plan, disproportionate share revenues are received by the State's institutions on a quarterly basis. Beginning in fiscal year 2006 and thereafter, these revenues are recorded as restricted revenue rather than as unrestricted revenue. The Commissioner of Health and Human Services continuously reviews and revises the State Medicaid plan to maximize the receipt of additional federal matching funds.

*Insurance Tax.* Prior to fiscal year 2008, the State imposed a tax on licensed insurance companies equal to 2% of net premiums written in the State (5% of taxable underwriting profit in the case of ocean marine insurance companies). Pursuant to Chapter 277 of the Laws of 2006, such tax was reduced to 1.75% effective July 1, 2007, 1.5% effective January 1, 2009, 1.25% effective January 1, 2010, and 1% effective January 1, 2011 for all lines of insurance except accident and health insurance (RSA 401:1, IV), and insurers licensed as Health Service Corporations (RSA 420-A), Health Maintenance Organizations (RSA 420-B), and Delta Dental Plan Of NH, Inc (RSA 420-F) which remains at 2% and ocean marine insurance that will continue to be taxed on an underwriting profit basis. The purpose of the legislation is to stimulate economic growth by retaining current domestic insurers and recruiting other insurance

companies to incorporate in the State. Effective for calendar year 2007, the new legislation also changed the collection of the tax from quarterly to annually on or before March 15 of each year. Under an insurance retaliatory statute, the State collects the greater of premium tax calculated by the effective New Hampshire premium tax rate or premium tax calculated by the effective tax rate of the state of which each insurer is domiciled. As of December 31, 2007, companies of twenty-seven states having a higher premium tax rate in their domiciliary states were licensed in the State. Premium tax on unlicensed companies ranges from 2% to 4% of premiums written.

*Interest and Dividends Tax.* A tax of 5% is imposed on income in excess of \$2,400 received from interest and dividends on stocks, bonds and other types of investments. Chapter 188 of the Laws of 1995 made several changes to the interest and dividends tax which became effective June 12, 1995. The minimum amount of interest and dividend income requiring a taxpayer to file a return was raised from \$1,200 to \$2,400 for individuals and from \$2,400 to \$4,800 for joint filers. The minimum exemption was also increased from \$1,200 to \$2,400 for individuals, partnerships, limited liability companies, associations, and certain trusts and fiduciaries. Interest and dividend income derived from New Hampshire and Vermont banks is no longer exempt from the tax. Chapter 163 of the Laws of 1998 allows for a deduction from taxable interest and dividend income any amount equal to any cash distributions made to a qualified investment capital corporation.

Chapter 144 of the Laws of 2009 amends the interest and dividends tax to treat distributions from limited liability companies, partnerships and associations as dividends subject to the tax to the same extent that distributions to corporate shareholders are taxable as dividends. This change is effective for calendar tax years beginning on or after January 1, 2009. A distribution that is a return of capital is not subject to taxation. This change in the tax is estimated to generate an additional \$15 million in each of fiscal years 2010 and 2011. However, Chapter 1, Laws of the 2010 Special Session, repealed the inclusion of distributions from limited liability companies, partnerships and association as dividends subject to the interest and dividends tax effective January 1, 2010, leaving such distributions received during the 2009 tax year subject to the tax. Approximately \$2 million has been collected to date for this tax.

*Estate and Legacy Tax.* The State imposes an estate tax equal to the maximum amount of the credit for state taxes allowed under the federal estate tax. For decedents dying after December 31, 2004, Congress terminated the federal credit for state death taxes. Accordingly, the State's estate tax is not anticipated to raise material revenue in the future. In addition to this estate tax, the State had imposed a legacies and succession tax and a transfer tax on personal property of nonresident decedents, but these taxes were repealed for decedents dying after December 31, 2003.

*Communications Tax.* For the 2002-03 biennium, the communications tax was increased to a 7% aggregate tax applicable to the gross charges collected for most retail communication services. The 7% tax rate was made permanent pursuant to Chapter 319 of the Laws of 2003.

*Real Estate Transfer Tax.* The real estate transfer tax was first enacted in 1967. Chapter 17 of the Laws of 1999 increased the permanent tax rate assessed on the sale, granting, and transfer of real estate and any interest in real estate from \$.50 per \$100 to \$.75 per \$100, or fractional part thereof, of the price or consideration effective July 1, 1999. The increase has been dedicated to the Education Trust Fund. This rate is assessed on both the buyer and the seller for the combined tax rate of \$1.50 per \$100. Where the price or consideration is \$4,000 or less, there is a minimum tax of \$20 assessed on both the buyer and seller. Chapter 158 of the Laws of 2001 removed the exception from the tax on transfer of real property for transfers of the title pursuant to a merger, consolidation or other reorganization qualifying as a tax-free reorganization. It also removed the exception of the transfer of title from one business entity to another, the ownership interest of which may be the same. These changes were effective for transfers occurring on or after July 1, 2001. Effective July 1, 2008, an additional \$25 fee was legislated to be assessed for the recording of each deed, mortgage, mortgage discharge, or plan. This assessment is recorded with the LCHIP stamp. Chapter 144 of the Laws of 2009 requires that 50% of the revenue received from the \$25 LCHIP stamp in fiscal year 2011 be credited to the General Fund.

*Court Fines and Fees.* The Unified Court System was established during the 1984-1985 biennium. All fines and fees collected by the various components of the court system are credited to the General Fund. Effective July 1, 2009, pursuant to Chapter 144 of the Laws of 2009, motor vehicle fines collected at the court are credited as unrestricted revenue to the Highway Fund, while fines collected through the plea by mail program are credited as restricted Highway Fund revenue.

*Statewide Enhanced Education Tax.* The State imposes an education property tax at the rate on each \$1,000 of the equalized value of real estate to raise \$363.0 million. The statewide education property tax was established in 1999 in response to litigation challenging the State's method of financing public schools. See "School Funding" and "Litigation" herein. Since 1999, when the tax rate was established at \$6.60 per \$1,000, the State has periodically reduced the tax rate as real property valuations have risen. In addition, for fiscal years after June 30, 2004, the law requires the Commissioner of the Department of Revenue Administration to set the education property tax rate at a level sufficient to generate \$363.0 million.

*Statewide Utility Property Tax.* Chapter 17 of the Laws of 1999 also established a statewide tax on utility property. A tax is imposed upon the value of utility property at the rate of \$6.60 on each \$1,000 of such value. During State fiscal year 2000, utilities were required to make both payments for the 1999 tax year as well as estimated payments on tax year 2000 liabilities. The proceeds from this tax have been dedicated to the Education Trust Fund.

*Utility Tax.* The franchise tax on electric utilities was replaced in fiscal year 2001 with a tax on electricity consumption. A tax is imposed on the consumption of electricity at the rate of \$.00055 per kilowatt hour. Consumers who are customers of municipal providers are exempt from the tax.

*Beer Tax.* The State Liquor Commission charges permit and license fees for the sale of beer through manufacturers, wholesalers and retailers plus a tax on beer sold by such manufacturers and wholesalers for resale and by manufacturers at retail at the rate of 30 cents per gallon. If a mandatory beverage container deposit requirement is enacted, the current statute requires the beer tax to be reduced to 18 cents per gallon.

*Securities Revenue.* Broker dealers and investment advisors are required to pay various registration, license or annual fees to conduct business in the State. Additionally, fees are charged for registrations of securities and mutual funds to be offered in the State.

*Racing and Charitable Gaming Revenue.* The operation of greyhound, harness and thoroughbred racing in the State is conducted under the supervision of the New Hampshire Racing and Charitable Gaming Commission as are Bingo and Lucky 7, games of chance. The State now imposes a tax ranging from 1% to 1.25% of the contributions plus one-quarter of the breakage of all harness and thoroughbred racing pari-mutuel pools. For greyhound racing pari-mutuel pools, the tax ranges from 1.25% to 1.5% of contributions plus one-quarter of the breakage.

*Tax on Gambling Winnings.* Effective July 1, 2009, a tax of 10% is imposed on gambling winnings of New Hampshire residents from anywhere derived and gambling winnings of nonresidents derived from New Hampshire entities. This new tax is estimated to generate \$5.9 million in fiscal year 2010 and \$7.9 million in fiscal year 2011. SB511, passed by both Houses, if not vetoed by the Governor, will be effective upon passage, exempts winnings from annuity payments on lottery winnings won before January 1, 1999 and is expected to reduce revenues by \$1.1 million for fiscal year 2010 and \$1.0 million for fiscal year 2011.

*Other.* This revenue category includes over 200 individual types of fees, fines, assessments, taxes and income. These revenues are reported in the following nine broad subcategories: reimbursement of indirect costs; interest on surplus funds; corporate filing fees; interstate vehicle registration fees; corporate record fees; agricultural fees; non-highway motor vehicle fees and fines; and miscellaneous.

The State also derives substantial revenues from federal grant programs and certain independent divisions or activities of State government which operate in whole or in part from revenues collected from users. In some cases these revenues are restricted by statute for use by specific agencies. The following are the principal sources of restricted revenues derived by the State:

*Lottery Receipts.* The State conducts daily and weekly lotteries and instant games throughout the State through tickets sold by or on behalf of the Lottery Commission in State liquor stores, at horse and dog tracks and at authorized retail outlets in the State. In addition, the State together with the states of Maine and Vermont operates a tri-state lotto. Beginning November 1995, the State became a participant in the multistate Powerball lottery. Revenues are initially recorded in the Lottery Enterprise Fund and are netted with expenses and transferred monthly to the Education Trust Fund.

*Turnpike System Tolls.* The State collects tolls and charges for the use of the Turnpike System. Toll revenues are credited to the Turnpike System Enterprise Fund with the restriction that these revenues be used to pay expenses of

operation and maintenance of the Turnpike System and debt service on bonds or notes issued for Turnpike System purposes. See "Operating Budget Fiscal Years 2010 and 2011 – Highway and Turnpike Funds."

*Fuel Tax.* The State imposes a tax upon the sale of each gallon of motor fuel sold in the State at the rate of 18 cents per gallon for motor vehicle and marine fuels, 4 cents per gallon for aviation fuel, and 2 cents per gallon for aviation jet fuel. The proceeds from the aviation and aviation jet fuel tax are credited to the General Fund. The proceeds of the motor vehicle gasoline tax are credited to the Highway Fund and, while not pledged, are required to be used first for the payment of principal of and interest on bonds or notes of the State issued for highway purposes. Prior to July 1, 2007, 2.64 cents of the 18 cent motor vehicle fuel tax was allocated to a separate account in the Highway Fund, the Highway and Bridge Betterment Account. Effective July 1, 2007, the amount allocated to the separate Highway and Bridge Betterment Account was reduced to 1.76 cents. Effective July 1, 2009, the amount allocated to Highway and Bridge Betterment returned to 2.64 cents.

*Motor Vehicle Surcharge.* Chapter 144:244 of the Laws of 2009, established new motor vehicle surcharges on the registration fees of all classes of vehicles to be credited to the Highway Fund. These surcharges, which are effective for the 2010/2011 biennium only, are estimated to generate \$40.9 million in fiscal year 2010 and \$44.7 million in fiscal year 2011. Chapter 144:244 of the Laws of 2009, established new motor vehicle surcharges on the registration fees of all classes of vehicles to be credited to the Highway Fund. These surcharges are estimated to generate \$40.9 million in fiscal year 2010 and \$44.7 million in fiscal year 2011. The law repeals the surcharges effective July 1, 2011.

*Federal Receipts.* The State receives funds from the federal government which represent reimbursement to the State for expenditures for various health, welfare, transportation and educational programs and distribution of various restricted or categorical grants-in-aid. Federal grants-in-aid and reimbursements are normally conditioned to some degree on matching resources by the State. The largest categories of federal grants and reimbursements are made for the purposes of providing medical assistance payments for the indigent and medically needy, temporary assistance for needy families, and transportation and highway construction programs.

In addition to the taxes and activities described above, there are various taxes the revenues from which are available only to political subdivisions of the State. Such taxes are either collected by the political subdivisions directly or are collected by the State and distributed to the political subdivisions. Such taxes include a real and personal property tax, a resident tax, and a forest conservation tax based on the stumpage value of timber lands.

## **Expenditures**

Expenditures are charges against appropriations for the expenses related to specific programs of individual departments and related subunits of the State government. Expenditures are accounted for by specific classes of expenses, such as personnel, supplies and equipment, within those programs. Statewide expenditures are grouped into the six categories described below.

General Government includes the legislative branch, office of the Governor and executive staff departments.

Administration of Justice and Public Protection includes the judicial branch, correctional and state police activities and those expenses relating to regulatory boards established to protect persons and property.

Resource Protection and Development includes the operation of State parks, the promotion of economic development, environmental protection and the management of wildlife resources.

Transportation includes design, construction and maintenance of highways and bridges, the operation of the Turnpike System and the Public Works Department and management of other transportation activities.

Health & Social Services includes programs for individuals who are physically, mentally and/or economically unable to provide essential needs for themselves. Programs include those for institutional and community-based care and mental health, programs for troubled youth, programs for the elderly and programs to support economically disadvantaged and chemically dependent individuals.

**STATE OF NEW HAMPSHIRE  
HOUSE WAYS & MEANS  
REVENUE ESTIMATES**

**WORKSHEETS**

**General, Education Trust, Highway and Fish & Game Funds  
May 6, 2010**

**(\$ in Millions)**

(A)	Gen'l Fd		ETF Fd		Gen&ETF		Gen'l Fd		ETF Fd		Gen&ETF		Total Bus. Taxes
	(B)	(C)	(D)	(E)	(F)	(G)	(H)						
<b>General &amp; Ed Trust Funds</b>	BPT	BPT	BPT	BET	BET	BET							
<b>FY 2009:</b>													
(1) Official Estimate	\$320,000	\$68,600	\$388,600	\$95,100	\$190,300	\$285,400	\$674,000						
(2) Actual	\$251,925	\$53,894	\$305,819	\$61,889	\$123,389	\$185,278	\$491,097						
Difference	\$ (68,075)	\$ (14,706)	\$ (82,781)	\$ (33,211)	\$ (66,911)	\$ (100,122)	\$ (182,903)						
<b>FY 2010:</b>													
(3) Official Estimate	\$257,800	\$55,300	\$313,100	\$63,200	\$126,500	\$189,700	\$502,800						
(4) Adm Svc-RSA 9:5 Estimate 01/15/10	\$257,800	\$55,300	\$313,100	\$63,200	\$126,500	\$189,700	\$502,800						
(5) Agency Estimate 03/04/10	\$257,800	\$55,300	\$313,100	\$63,200	\$126,500	\$189,700	\$502,800						
(6) House Resolution 04/14/10	\$257,800	\$55,300	\$313,100	\$63,200	\$126,500	\$189,700	\$502,800						
(7) Agency Estimate 04/27-5/11/10													
(8) House Resolution 05/11/10													
<b>FY 2011:</b>													
(9) Official Estimate	\$261,000	\$56,000	\$317,000	\$64,000	\$128,000	\$192,000	\$509,000						
(10) Adm Svc-RSA 9:5 Estimate 01/15/10	\$261,000	\$56,000	\$317,000	\$64,000	\$128,000	\$192,000	\$509,000						
(11) Agency Estimate 03/04/10	\$261,000	\$56,000	\$317,000	\$64,000	\$128,000	\$192,000	\$509,000						
(12) House Resolution 04/14/10	\$261,000	\$56,000	\$317,000	\$64,000	\$128,000	\$192,000	\$509,000						
(13) Agency Estimate 04/27-5/11/10													
(14) House Resolution 05/11/10													

(A)	Gen'l Fd	ETF Fd		Gen&ETF		ETF Fd		Gen'l Fd		Gen&ETF		Gen'l Fd
		(B)	(C)	(D)	(E)	(F)	(G)	(H)				
General & Ed Trust Funds	Meals & Rooms	Meals & Rooms	Meals & Rooms	Meals & Rooms	Tobacco	Tobacco	Tobacco	Tobacco	Tobacco	Liquor Transfer		
<b>FY 2009:</b>												
(1) Official Estimate	\$ 221.800	\$ 8.200	\$ 230.000	\$ 62.300	\$ 132.600	\$ 194.900	\$ 153.600					
(2) Actual	\$ 203.603	\$ 6.107	\$ 209.710	\$ 59.257	\$ 128.796	\$ 188.053	\$ 146.000					
Difference	\$ (18.197)	\$ (2.093)	\$ (20.290)	\$ (3.043)	\$ (3.804)	\$ (6.847)	\$ (7.600)					
<b>FY 2010:</b>												
(3) Official Estimate	\$ 243.300	\$ 7.800	\$ 251.100	\$ 121.600	\$ 95.600	\$ 217.200	\$ 117.300					
(4) Adm Svc-RSA 9:5 Estimate 01/15/10	\$ 232.700	\$ 7.700	\$ 240.400	\$ 124.900	\$ 102.400	\$ 227.300	\$ 117.300					
(5) Agency Estimate 03/04/10	\$ 223.400	\$ 7.700	\$ 231.100	\$ 124.900	\$ 102.400	\$ 227.300	\$ 117.300					
(6) House Resolution 04/14/10	\$ 223.400	\$ 7.700	\$ 231.100	\$ 124.900	\$ 102.400	\$ 227.300	\$ 117.300					
(7) Agency Estimate 04/27-5/11/10												
(8) House Resolution 05/11/10												
<b>FY 2011:</b>												
(9) Official Estimate	\$ 245.100	\$ 8.100	\$ 253.200	\$ 115.400	\$ 90.600	\$ 206.000	\$ 127.900					
(10) Adm Svc-RSA 9:5 Estimate 01/15/10	\$ 242.000	\$ 8.000	\$ 250.000	\$ 118.700	\$ 92.500	\$ 211.200	\$ 127.900					
(11) Agency Estimate 03/04/10	\$ 242.000	\$ 8.000	\$ 250.000	\$ 118.700	\$ 92.500	\$ 211.200	\$ 127.900					
(12) House Resolution 04/14/10	\$ 242.000	\$ 8.000	\$ 250.000	\$ 118.700	\$ 92.500	\$ 211.200	\$ 127.900					
(13) Agency Estimate 04/27-5/11/10												
(14) House Resolution 05/11/10												

(A)		(B)		(C)		(D)		(E)		(F)		(G)	
General & Ed Trust Funds		Interest & Div	Insurance Tax	Comm Tax	Real Est Transfer	Real Est Transfer	Real Est Transfer	Real Est Transfer	Real Est Transfer	Real Est Transfer	Real Est Transfer	Real Est Transfer	Real Est Transfer
(1)	FY 2009: Official Estimate	\$ 126,000	\$ 98,300	\$ 82,900	\$ 97,100	\$ 48,500	\$ 145,600						
(2)	Actual	\$ 97,126	\$ 94,144	\$ 80,243	\$ 53,539	\$ 27,736	\$ 81,275						
	Difference	\$ (28,874)	\$ (4,156)	\$ (2,657)	\$ (43,561)	\$ (20,764)	\$ (64,325)						
(3)	FY 2010: Official Estimate	\$ 117,000	\$ 85,800	\$ 82,000	\$ 56,500	\$ 28,200	\$ 84,700						
(4)	Adm Svc-RSA 9:5 Estimate 01/15/10	\$ 99,000	\$ 85,800	\$ 75,000	\$ 56,500	\$ 28,200	\$ 84,700						
(5)	Agency Estimate 03/04/10	\$ 99,000	\$ 85,800	\$ 75,000	\$ 56,500	\$ 28,200	\$ 84,700						
(6)	House Resolution 04/14/10	\$ 99,000	\$ 85,800	\$ 75,000	\$ 56,500	\$ 28,200	\$ 84,700						
(7)	Agency Estimate 04/27-5/11/10		\$ 84,155										
(8)	House Resolution 05/11/10												
(9)	FY 2011: Official Estimate	\$ 125,000	\$ 86,300	\$ 85,000	\$ 60,500	\$ 30,200	\$ 90,700						
(10)	Adm Svc-RSA 9:5 Estimate 01/15/10	\$ 110,800	\$ 86,000	\$ 78,000	\$ 60,500	\$ 30,200	\$ 90,700						
(11)	Agency Estimate 03/04/10	\$ 110,800	\$ 86,000	\$ 78,000	\$ 60,500	\$ 30,200	\$ 90,700						
(12)	House Resolution 04/14/10	\$ 110,800	\$ 86,000	\$ 78,000	\$ 60,500	\$ 30,200	\$ 90,700						
(13)	Agency Estimate 04/27-5/11/10		\$ 80,450										
(14)	House Resolution 05/11/10												



	Gen'l Fd		Gen'l Fd		Gen'l Fd		Gen'l Fd		Gen'l Fd		Gen'l Fd		ETF Fd	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
	General & Ed Trust Funds	Court Fine/Fees	Securities Revenue	Elect. Consp Tax	Board & Care	Beer Tax	GOC & Racing	Other	Lottery Revenue					
(1)	<b>FY 2009:</b>													
(2)	Official Estimate	\$ 32.900	\$ 34.000	\$ 6.600	\$ 16.400	\$ 12.900	\$ 3.000	\$ 75.050	\$ 87.800					
(3)	Actual	\$ 29.295	\$ 34.680	\$ 6.535	\$ 21.338	\$ 12.695	\$ 3.476	\$ 85.336	\$ 68.119					
(4)	Difference	\$ (3.605)	\$ 0.680	\$ (0.065)	\$ 4.938	\$ (0.205)	\$ 0.476	\$ 10.286	\$ (19.681)					
(5)	<b>FY 2010:</b>													
(6)	Official Estimate	\$ 13.900	\$ 34.000	\$ 6.000	\$ 19.900	\$ 12.800	\$ 3.700	\$ 67.000	\$ 74.700					
(7)	Adm Svc-RSA 9:5 Estimate 01/15/10	\$ 13.200	\$ 34.000	\$ 6.000	\$ 19.700	\$ 12.800	\$ 2.800	\$ 65.400	\$ 74.700					
(8)	Agency Estimate 03/04/10	\$ 13.200	\$ 34.000	\$ 6.000	\$ 19.700	\$ 12.800	\$ 2.800	\$ 65.400	\$ 74.700					
(9)	House Resolution 04/14/10	\$ 13.200	\$ 34.000	\$ 6.000	\$ 19.700	\$ 12.800	\$ 2.800	\$ 65.400	\$ 74.700					
(10)	Agency Estimate 04/27-5/11/10	\$ 13.200	\$ 34.000	\$ 6.000	\$ 19.700	\$ 12.800	\$ 2.800	\$ 65.400	\$ 74.700					
(11)	House Resolution 05/11/10	\$ 13.200	\$ 34.000	\$ 6.000	\$ 19.700	\$ 12.800	\$ 2.800	\$ 64.500	\$ 69.000					
(12)	<b>FY 2011:</b>													
(13)	Official Estimate	\$ 14.100	\$ 34.000	\$ 6.000	\$ 20.500	\$ 12.800	\$ 3.700	\$ 69.000	\$ 77.700					
(14)	Adm Svc-RSA 9:5 Estimate 01/15/10	\$ 13.200	\$ 34.000	\$ 6.000	\$ 20.200	\$ 12.800	\$ 2.900	\$ 68.800	\$ 77.700					
(15)	Agency Estimate 03/04/10	\$ 13.200	\$ 34.000	\$ 6.000	\$ 20.200	\$ 12.800	\$ 2.900	\$ 68.800	\$ 77.700					
(16)	House Resolution 04/14/10	\$ 13.200	\$ 34.000	\$ 6.000	\$ 20.200	\$ 12.800	\$ 2.900	\$ 68.800	\$ 77.700					
(17)	Agency Estimate 04/27-5/11/10	\$ 13.200	\$ 34.000	\$ 6.000	\$ 20.200	\$ 12.800	\$ 2.900	\$ 68.800	\$ 77.700					
(18)	House Resolution 05/11/10	\$ 13.200	\$ 34.000	\$ 6.000	\$ 20.200	\$ 12.800	\$ 2.900	\$ 68.500	\$ 77.700					

(A)	ETF Fd		Gen'l Fd		ETF Fd		Gen&ETF		ETF Fd		ETF Fd		Gen'l Fd	
	(B)	(C)	(D)	(E)	(F)	(G)	(H)							
<b>General &amp; Ed Trust Funds</b>	Bingo Lucky 7	Tobacco Sett'lment	Tobacco Sett'lment	Tobacco Sett'lment	Utility Prop. Tax	SW-Retained Prop. Tax	Net M-aid Enhance							
<b>FY 2009:</b>														
(1) Official Estimate	\$ 1,500	\$ 9,300	\$ 40,000	\$ 49,300	\$ 23,600	\$ 363,000	\$ 91,800							
(2) Actual	\$ 1,500	\$ 12,821	\$ 40,000	\$ 52,821	\$ 28,972	\$ 363,653	\$ 99,626							
Difference	\$ -	\$ 3,521	\$ -	\$ 3,521	\$ 5,372	\$ 0,653	\$ 7,826							
<b>FY 2010:</b>														
(3) Official Estimate	\$ 1,300	\$ 9,400	\$ 40,000	\$ 49,400	\$ 28,000	\$ 363,000	\$ 99,300							
(4) Adm Svc-RSA 9:5 Estimate 01/15/10	\$ 1,300	\$ 9,400	\$ 40,000	\$ 49,400	\$ 28,000	\$ 363,000	\$ 98,800							
(5) Agency Estimate 03/04/10	\$ 1,300	\$ 9,400	\$ 40,000	\$ 49,400	\$ 28,000	\$ 363,000	\$ 98,800							
(6) House Resolution 04/14/10	\$ 1,300	\$ 9,400	\$ 40,000	\$ 49,400	\$ 28,000	\$ 363,000	\$ 98,800							
(7) Agency Estimate 04/27-5/11/10	\$ 1,300	\$ 4,200	\$ 40,000	\$ 44,200			\$ 98,800							
(8) House Resolution 05/11/10							\$ 98,800							
<b>FY 2011:</b>														
(9) Official Estimate	\$ 1,300	\$ 10,000	\$ 40,000	\$ 50,000	\$ 28,000	\$ 363,000	\$ 114,600							
(10) Adm Svc-RSA 9:5 Estimate 01/15/10	\$ 1,300	\$ 10,000	\$ 40,000	\$ 50,000	\$ 28,000	\$ 363,000	\$ 108,500							
(11) Agency Estimate 03/04/10	\$ 1,300	\$ 10,000	\$ 40,000	\$ 50,000	\$ 28,000	\$ 363,000	\$ 108,500							
(12) House Resolution 04/14/10	\$ 1,300	\$ 10,000	\$ 40,000	\$ 50,000	\$ 28,000	\$ 363,000	\$ 108,500							
(13) Agency Estimate 04/27-5/11/10	\$ 1,300	\$ 4,200	\$ 40,000	\$ 44,200			\$ 108,500							
(14) House Resolution 05/11/10							\$ 108,500							

(A) (B) (C) (D)

	(A) General & Ed Trust Funds	(B) M-aid Recoveries	(C) Gambling Win Tax	(D) TOTAL
(1)	<b>FY 2009:</b>			
(2)	Official Estimate	\$ 14,600		\$2,517,750
	Actual	\$ 21,827		\$2,217,521
	Difference	\$ 7,227		\$ (300,229)
	<b>FY 2010:</b>			
(3)	Official Estimate	\$ 22,300	\$ 5,900	\$2,259,100
(4)	Adm Svc-RSA 9:5 Estimate 01/15/10	\$ 18,500	\$ 5,900	\$2,225,800
(5)	Agency Estimate 03/04/10	\$ 18,500	\$ 5,900	\$2,216,500
(6)	House Resolution 04/14/10	\$ 18,500	\$ 5,900	\$2,216,500
(7)	Agency Estimate 04/27-5/11/10	\$ 18,500		
(8)	House Resolution 05/11/10			
	<b>FY 2011:</b>			
(9)	Official Estimate	\$ 23,100	\$ 7,900	\$2,308,800
(10)	Adm Svc-RSA 9:5 Estimate 01/15/10	\$ 19,200	\$ 7,900	\$2,277,100
(11)	Agency Estimate 03/04/10	\$ 19,200	\$ 7,900	\$2,277,100
(12)	House Resolution 04/14/10	\$ 19,200	\$ 7,900	\$2,277,100
(13)	Agency Estimate 04/27-5/11/10	\$ 19,200		
(14)	House Resolution 05/11/10			