



## SLC Member State Revenue Increases: 2016-2017

### Introduction

Despite its official end in 2010, the lingering effects of the Great Recession still are felt in states across the nation. Several SLC member states have been forced to make difficult decisions throughout a sluggish recovery. Alabama, Oklahoma and West Virginia, for example, have faced considerable budget shortfalls and had to cut services and/or raise taxes and fees to balance their budgets. This analysis focuses on statewide revenue enhancements passed by SLC member states in 2016 and 2017; county-level and municipality-level increases have been excluded. Statewide revenue increases adopted in 2015, but implemented in 2016 and 2017, also are included.

Table 1 SLC Member State Revenue Increases: 2016-2017		
State	2016	2017
Alabama		Increase in liquor tax
Arkansas		Increase in soda and candy tax;† Unemployment compensation tax;† Digital products tax;† Medical marijuana tax
Florida		Increase in gas tax
Georgia	Conversion of gas tax to an indexed rate*	Increase in gas tax
Louisiana	Online sales tax; Airbnb hotel tax; Car rental tax; Increase in sales and cigarette taxes; Continuation of telecommunications tax; Elimination of sales tax exemptions and holidays	
Mississippi	Increased hunting and fishing license fee	Online fantasy sports tax
North Carolina	Elimination of sales tax exemptions*	Conversion of gas tax to an indexed rate#
Oklahoma		Sales tax on new vehicles; Cigarette fee; Sports ticket fee; Increase in oil well tax; Elimination of sales tax exemptions
South Carolina		Increase in gas tax; Raise sales tax ceiling on vehicles, boats and planes; New out-of-state vehicle fee
Tennessee		Increase in gas tax
West Virginia	Increase in cigarette tax	Increases in gas tax, toll road fees and DMV fees

\*Passed in 2015, effective in 2016; #Passed in 2015, effective in 2017; †Passed in 2017, effective in 2018

## Alabama

In June 2017, the Alcoholic Beverage Control Board voted unanimously for a 5 percent increase for the tax on liquor, from 30 percent to 35 percent, starting November 1, 2017. The change is expected to generate an additional \$8 million in annual state revenues. In fiscal year (FY) 2018, \$6 million will be allocated for state district attorneys and \$2 million will be allocated for the state's Unified Judicial System. Allocations beyond FY 2018 have not yet been determined.<sup>1</sup>

## Arkansas

House Bill 1162 (2017), effective January 1, 2018, increased the sales tax on soda and candy from 1.5 percent to 6.5 percent, which is expected to raise \$6.9 million in FY 2018 and \$13.8 million in FY 2019. The increases are linked with a tax decrease from \$2.00 to \$1.26 per gallon on the wholesale price of soda syrup and a decrease from 21 cents to 20.6 cents per gallon on bottled soft drinks. In addition, the legislation makes unemployment compensation taxable income, projected to raise \$1.6 million in FY 2018 and \$3.1 million in FY 2019, and taxes the sale of digital products and codes, projected to raise \$1.2 million in FY 2018 and \$2.4 million in FY 2019. These changes were implemented to create an income tax exemption on retirement benefits for retired military veterans and survivor benefits for the survivors of military personnel. The veterans' exemptions are projected to cost the state \$13.4 million per year with the costs offset by the new taxes and a transfer of funds from the state's general fund to the Medicaid fund (\$3 million in FY 2018 and \$5.9 million in FY 2019).<sup>2,3,4,5</sup>

House Bill 1580 (2017), which went into effect on July 1, 2017, levied a new 4 percent tax on the gross sale of medical marijuana at farms, dispensaries and other medical marijuana-affiliated businesses. Arkansas voters approved the sale of medical marijuana through a 2016 ballot measure.<sup>6,7</sup> The new tax is expected to raise \$1.2 million in FY 2018, and \$2.4 million the following fiscal year.<sup>8</sup>

## Florida

Effective January 1, 2017, the state's gasoline tax increased one-tenth of one cent (\$0.001) per gallon, from 17.3 cents (\$0.173) per gallon to 17.4 cents (\$0.174) per gallon. Florida's gasoline tax changes every year and is tied to changes in the Consumer Price Index (CPI).<sup>9,10</sup> Total gasoline tax revenue in FY 2018 is projected to be \$1.5 billion; the increased rate accounts for \$8 million of that total.<sup>11</sup>

## Georgia

In 2015, the General Assembly passed House Bill 170, which tied the state's gasoline tax to the Consumer Price Index (CPI) and vehicle fuel efficiency, starting July 1, 2016. Each year, the gasoline tax is adjusted by multiplying the percent change in national average fuel efficiency from the previous year, then multiplying that number by the percent change in CPI. Use of the CPI for gasoline tax calculations will be discontinued beginning July 1, 2018.<sup>12</sup>

Effective January 1, 2017, the state's gasoline tax increased three-tenths of one cent (\$0.003) per gallon and the diesel tax increased four-tenths of one cent (\$0.004) per gallon. The new tax is 26.3 cents (\$0.263) per gallon for gasoline and 29.4 cents (\$0.294) cents per gallon for diesel.<sup>13,14</sup> Total motor fuel tax revenue (gasoline and diesel) in FY 2018 is projected to be \$1.7 billion. Revenue from the state's motor fuel tax is constitutionally required to be spent on roads and bridges.<sup>15</sup>

## Kentucky

No statewide tax increases were enacted in 2016 or 2017.

## Louisiana

In March 2016, the Legislature passed several tax increases to close a \$300 million budget shortfall. Under House Bill 61 (2016), a number of sales tax exemptions on specific items were eliminated until June 30, 2018. The new, shorter list of items that are exempt from sales tax includes groceries, natural gas, electricity, water and prescription drugs. (The full list is available online at <http://www.legis.la.gov/legis/ViewDocument.aspx?d=985344>.)<sup>16</sup> The items and services now subject to taxation include business utilities; manufacturing machinery and equipment; certain types of trucks and trailers; and medical equipment.<sup>17</sup>

Additionally, sales tax holidays will now require residents to pay a 3 percent sales tax on select items—previously, residents paid no sales tax on select items during sales tax holidays.<sup>18</sup> (Louisiana offers a Hurricane Preparedness Sales Tax Holiday, Annual Sales Tax Holiday, and Second Amendment Weekend Sales Tax Holiday.)<sup>19</sup> Under House Bill 62 (2016), the state sales tax increased from 4 percent to 5 percent, though the increase is only in effect from April 1, 2016, to June 30, 2018.<sup>20</sup> The increase is expected to bring in an additional \$907 million annually.<sup>21</sup>

Furthermore, the tax on a pack of cigarettes increased from \$0.86 per pack to \$1.08 per pack, and taxes on alcohol increased from 1 cent to 2 cents per serving, effective April 1, 2016. The cigarette tax adjustment is expected to generate \$43 million annually, with the alcohol tax increase projected to raise approximately \$20 million annually.

That same month, Louisiana began collecting an 8 percent sales tax on online purchases from companies that have local sellers/branches in the state with more than \$50,000 in annual sales.<sup>22</sup> Later that year, Amazon.com agreed to collect both state and local sales tax on sales to Louisiana residents. Local taxes vary by county. The average combined state and local sales tax is 10 percent, the highest combined state and local tax rate in the nation according to *The Times-Picayune*.<sup>23</sup> The internet sales tax is projected to generate \$40 million in new annual revenue.<sup>24</sup>

Other taxes that took effect in April 2016 include a continuation of a 1 percent telecommunications sales tax that was set to expire, collecting hotel taxes from Airbnb and other similar services, and a new, 3 percent tax on short-term vehicle rentals. These new taxes are projected to generate \$5 million annually.<sup>25</sup>

Overall, the new taxes are projected to generate approximately \$1.6 billion in additional annual revenue.<sup>26</sup>

## Mississippi

House Bill 1151 (2016) raised the fees on annual hunting and fishing licenses. For Mississippi residents, a small game hunting/freshwater license increased from \$8 to \$10; an all-game hunting/freshwater fishing license increased from \$17 to \$25; and the sportsman's license increased from \$32 to \$45.<sup>27</sup> For non-residents, an annual small game hunting license increased from \$75 to \$95; an annual freshwater fishing license increased from \$50 to \$60; and the five-day small game license increased from \$30 to \$38.<sup>28</sup> The revenue from these increased fees is used to fund the Mississippi Department of Wildlife, Fisheries and Parks.<sup>29</sup>

House Bill 967 (2017), effective July 1, 2017, authorizes the state Gaming Commission to levy an 8 percent tax on in-state revenue from online fantasy sports. For the first few years, the new tax is expected to generate less than \$5 million annually, but increases are projected for the future.<sup>30</sup>

## Missouri

No statewide tax increases were enacted in 2016 or 2017.

## North Carolina

North Carolina's biennial 2015-2017 budget expanded the state's sales tax to 43 services that previously had not been taxed, including repair, maintenance and installation services. (The full list is available online at [http://www.dornnc.com/taxes/sales/impnotice0222\\_march1changes.pdf](http://www.dornnc.com/taxes/sales/impnotice0222_march1changes.pdf)) The increases, which took effect on March 1, 2016, were coupled with a reduction to the state's personal income tax rate, which decreased from 5.75 percent to 5.499 percent in 2017. Even with the reduction in state personal income taxes, the state anticipates an additional \$160 million in revenue in the first year of implementation with greater gains each subsequent year.<sup>31,32</sup>

Senate Bill 20 (2015) replaced the state's existing gasoline tax, with an indexed rate tied to population growth and the CPI, effective January 1, 2017. The bill was in response to projected gasoline tax revenue decreases of more than \$200 million annually due to the falling price of gas and increases in more fuel-efficient vehicles. The change is expected to keep revenues close to their 2015 levels.<sup>33,34</sup>

## Oklahoma

House Bill 2433 (2017) removed the sales tax exemption on vehicles and imposed a new 1.25 percent tax on the purchase of new vehicles, in addition to the state's existing excise tax. At the time of passage, analysts projected that the legislation would raise \$123 million in new annual revenue.<sup>35</sup>

With Senate Bill 845 (2017) the Legislature created a new \$1.50 per pack fee on cigarettes and allocated the revenue to health-related programs. The move is anticipated to generate more than \$250 million in additional annual revenue.<sup>36,37</sup>

A new fee on tickets to professional sporting events was established under House Bill 2361 (2017). Tickets under \$50 will be assessed a \$1 fee, and tickets priced \$50 or more will be assessed a \$2 fee. The new fees are projected to generate more than \$2 million per year in additional state revenue.<sup>38</sup>

House Bill 2429 (2017) increased the gross production tax rate to 4 percent on oil wells that were previously taxed at 1 percent. The change is projected to add approximately \$95 million in new annual revenue.<sup>39</sup>

## **South Carolina**

In May 2017, the Legislature overrode Governor Henry McMaster's veto of an infrastructure bill that would incrementally raise the state's gasoline tax 12 cents per gallon over six years, at a rate of 2 cents per year. The first of the two-cent increases became effective July 1, 2017. The current gasoline tax is 18.75 cents (\$0.1875) per gallon. Under the same law, the sales tax ceiling on vehicles, boats and planes increased by \$200, to \$500 per vehicle. Additionally, persons moving to South Carolina must pay a \$250 fee to register a vehicle purchased in another state. The new revenue increases are predicted to raise more than \$600 million annually for road construction and repair.<sup>40,41</sup>

## **Tennessee**

In April 2017, the General Assembly passed the Improving Manufacturing, Public Roads, and Opportunities for a Vibrant Economy (IMPROVE) Act (House Bill 534), which raised the state's gasoline and diesel tax, while simultaneously lowering the sales tax on groceries, and gradually eliminating a state tax on the interest received from stock market investments. The gasoline tax will increase from 20 to 26 cents per gallon over the course of three years. The diesel tax will increase from 17 to 27 cents per gallon during the same period. Additionally, the compressed natural gas tax will increase from 13 to 21 cents per gallon, and the liquefied gas tax will increase from 14 to 22 cents per gallon over the same period.

Furthermore, the vehicle registration fee increased by \$5 per vehicle; and the registration fee for electric vehicles increased by \$100. These tax increases will help the state work through a \$10 billion backlog in road construction and repair projects.<sup>42,43,44</sup>

Under the IMPROVE Act, the state sales tax on food decreased from 5 percent to 4 percent, effective July 1, 2017.<sup>45</sup> Beginning in 2017, the state's Hall income tax will gradually decrease from 4 percent to zero in 2021. The Hall income tax, the states only personal income tax, is imposed on individuals and entities who receive interest from bonds and notes and dividends from stocks.<sup>46,47</sup>

## **Texas**

No statewide tax increases were enacted in 2016 or 2017.

## **Virginia**

No statewide tax increases were enacted in 2016 or 2017.

## West Virginia

In June 2016, the Legislature passed Senate Bill 1012 (2016), which raised the tax on cigarettes from \$0.55 per pack to \$1.20 per pack. The change took effect on July 1, 2016. At the time of the bill's passing, the tax was projected to increase revenue by approximately \$98 million annually. This tax increase and other legislation helped to close the state's \$270 million FY 2017 budget shortfall.<sup>48,49</sup>

In a June 2017 Special Session, the Legislature passed Senate Bill 1006, which became effective on July 1, 2017. The bill increased or created several taxes and fees, including:

- 1) The variable minimum wholesale gasoline tax, by an average of 3.5 cents per gallon—the tax is variable, but may not be less than 15.2 cents per gallon;
- 2) DMV fees on titles, registration stickers (from \$28.50 to \$50) and inspection stickers; and
- 3) New registration fees for hybrid vehicles (\$100 per year) and vehicles powered by electricity, hydrogen or natural gas (\$200 per year).

The changes are expected to generate an additional \$140 million annually for road construction, maintenance and repairs.<sup>50,51,52</sup>

Also during the 2017 Special Session, the Legislature passed Senate Bill 1003, which gives the West Virginia Parkways Authority the ability to increase fees on toll roads. The amount of the fee increase has not yet been determined. West Virginia residents will be able to pay a flat annual fee instead of paying usage fees on toll roads.<sup>53,54</sup>

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