

**MISSOURI TAX BURDEN DISTRIBUTION
EMPLOYER AND INDIVIDUAL TAXPAYERS**

BY

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EXECUTIVE SUMMARY

Though recently criticized as not paying their fair share of taxes, employers in Missouri have paid more than one-fourth of all major Missouri taxes every year for at least the last 20 years. The percentage of these taxes paid by Missouri employers has increased over the last four years to 27.2% in fiscal year 2004.

ALLOCATING TAX BURDEN FAIRLY

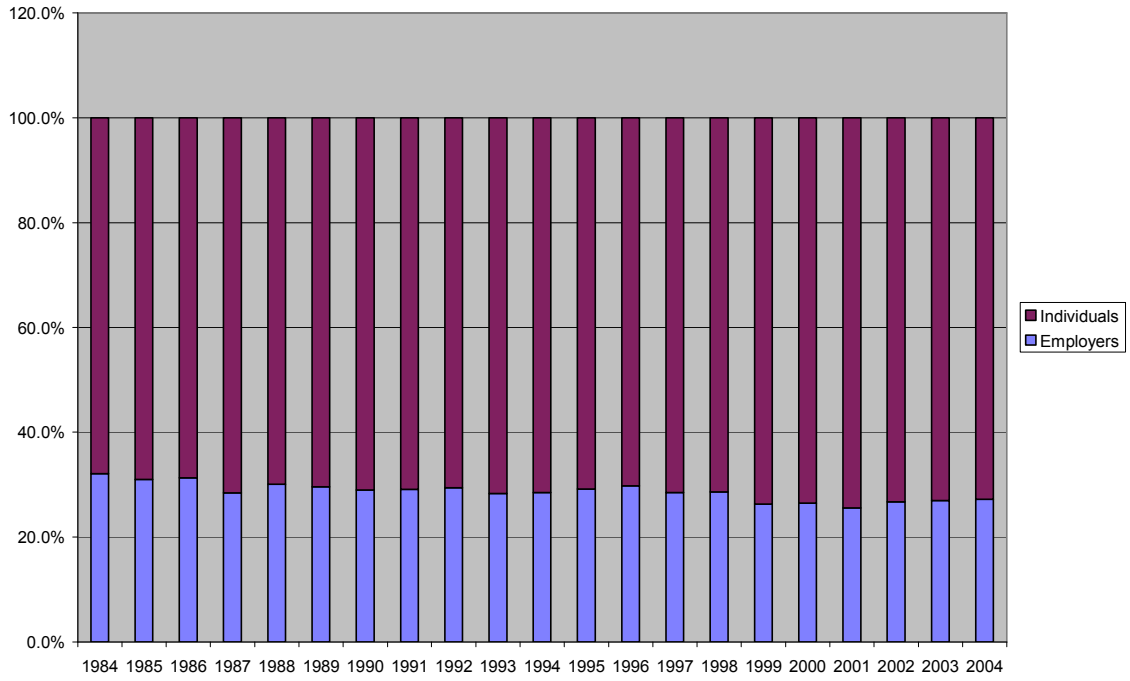
The process of properly allocating the tax burden in Missouri between employers and individuals is complex. Some taxes are unquestionably paid by individuals and others are absolutely paid by employers. Other taxes must be allocated to fairly reflect the proper owner of the tax burden using assumptions and methodology. This report will discuss the assumptions and methodology used for each of the major Missouri tax types.

INCOME TAXES

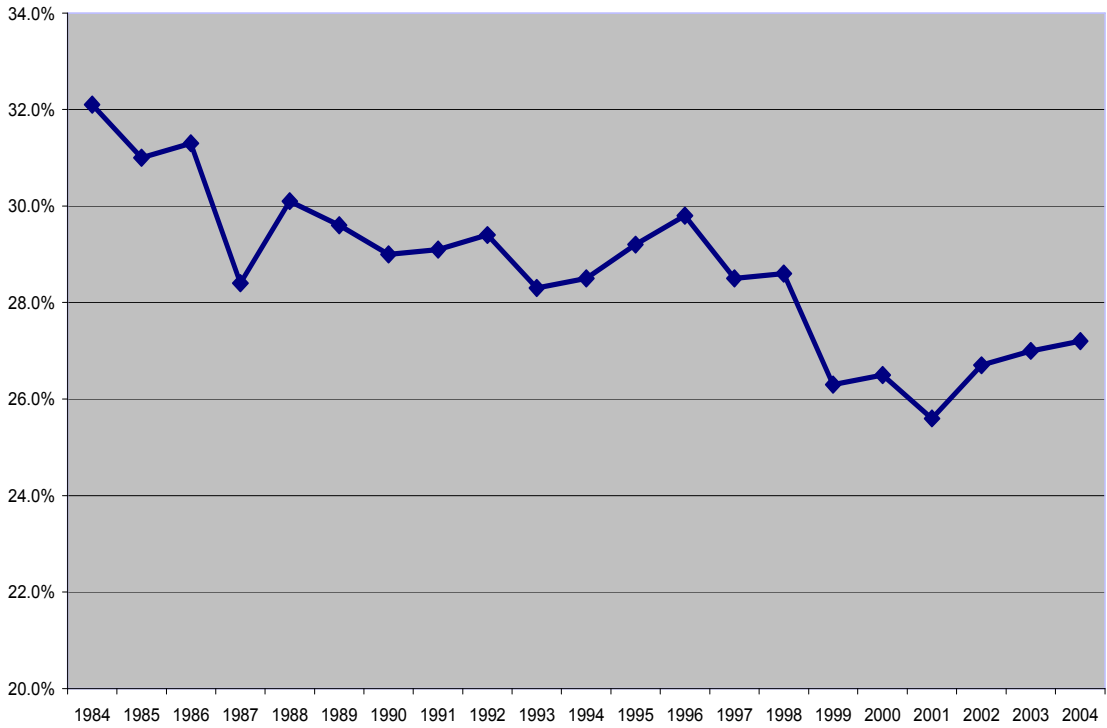
The corporation income and individual income taxes produce the most tax revenue of any state tax source, netting more than \$4 billion of the total \$7.6 billion paid in major state taxes in fiscal year 2004. Corporation income taxes accounted for the largest employer contribution to these taxes, but significant amounts were also paid by small and medium-sized businesses on individual income tax returns. According to Internal Revenue Service (IRS) statistical data published in the fall of 2004, sole proprietors, partners, S corporation shareholders paid slightly more than 7% of all individual income taxes. These data were consistent with earlier estimates published by the IRS four years earlier that also placed the business percentage of personal income tax at 7%. Proper allocation of income taxes requires adjustment of this amount from the individual income tax totals to the employer income tax totals.

For 2004, the total amount of net Missouri income tax (after refunds) paid by employers is estimated to be nearly \$565 million, or 14% of the more than \$4 billion total.

Tax Burden Comparison



Taxes Paid By Employers



SALES AND USE TAXES

Missouri imposes a sales tax and compensating use tax. The sales tax is levied for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail. The compensating use tax is levied for the privilege of storing, using or consuming goods within the state.

Sales taxes, while collected by employers, are actually paid by retail consumers. Businesses do make many purchases that are subject to sales tax, but on a percentage basis, these purchases are relatively small. Conversely, the use tax is paid predominantly by businesses purchasing goods from out-of-state vendors on which no tax has been remitted to the vendor. Although required by statute to voluntarily report taxes on purchases from out-of-state vendors that exceed \$2,000 per calendar year, in reality individual consumers pay very little use tax.

Because the amounts of sales and use tax are recorded as one total in the source data, it is estimated that 60% of the total represents sales tax and 40% represents use tax. Those results were further allocated to reflect the predominant payers of the taxes – employers were estimated to have paid 90% of use tax and 10% of sales tax and individuals were estimated to have paid 90% of the sales tax and 10% of the use tax.

Following income taxes, sales and use taxes produce the next largest source of tax revenue for the State of Missouri, yielding nearly \$2.1 billion in fiscal year 2004 for the General Revenue Fund and Highway Fund.

TOBACCO TAXES

Tobacco taxes are generally collected from the wholesaler and then recovered from subsequent purchasers. The tax on cigarettes is an excise tax of 17 cents per pack of 20 cigarettes. The tax on “other tobacco products”, including cigars, pipe and chewing tobacco, is 10% of the manufacturers invoice price before any discounts or deals. While total cigarette tax collections will increase or decrease only when cigarette sales increase or decrease, the tax on other tobacco products is sensitive to the wholesale price, and total collections will reflect any corresponding increase or decrease in the wholesale price as well as increased or decreased sales of the product.

Because the tax is paid by the ultimate consumer, these taxes have been allocated to individuals.

FUEL TAXES

Motor fuel and special fuel taxes are collected from the suppliers as they fill their trucks for distribution to gas stations. Like tobacco taxes, the taxes are then recovered from the ultimate purchaser of the fuel. However, unlike tobacco taxes, both individuals and employers purchase fuel. Employers purchase fuel for trucks used in shipping and for company vehicles.

According to federal source data from the United States Department of Transportation, it is estimated employers pay approximately 25% and individuals pay 75% of fuel taxes. This amount is based on 2002 fuel consumption estimates by the agency and is consistent with fuel consumption data based on types of vehicles normally used by individuals and employers.

FRANCHISE, BANK FRANCHISE AND FINANCIAL INSTITUTIONS TAXES

Missouri taxes the privilege of doing business in the state by levying a franchise tax on the outstanding shares or assets of corporations and on the net income of financial institutions. These taxes are paid solely by employers.

ESTATE TAXES

Missouri's death tax is paid by individuals and has been allocated to individuals in this report, but the tax represents a burden on business also. Family-owned businesses and farmers were subject to the tax on the death of the owner, when ownership transferred to the heirs. For this reason, many small businesses must maintain costly insurance to pay the taxes in order to preserve ownership of the business beyond the owner's death. While the Missouri death tax is not due from the estates of decedents dying after December 31, 2004, the same amount of tax is due from heirs but is now paid only to the federal government. A separate report on this subject is available on the TRIM website.

GAMING GROSS RECEIPTS TAXES

Missouri gaming establishments are taxed at 20% of their gross receipts. This tax produced almost \$280 million in 2004 and was paid by the gaming employers. Most employers also paid the boarding fee that is levied on persons boarding the gaming establishments but that amount is not included in this report.

LIQUOR AND BEER TAXES

Manufacturers of liquor and beer are subject to excise taxes based on the amount of liquor and beer produced in Missouri. These taxes are paid directly by the manufacturer to the state of Missouri and are not recovered from consumers except as part of the price of the item.

INSURANCE PREMIUMS AND WORKERS COMPENSATION TAXES

Missouri levies taxes on the net premiums collected by insurance including premiums paid by employers for workers compensation insurance. All of these taxes are paid by insurance companies or employer customers and are therefore allocated to employers.

COMPARISON OF TAX BURDEN 1984-2004

The following tables show the amount of each type of tax collected and estimates of the amounts paid by individuals and employers, using the methodology shown in this report. Because of inconsistencies in the source data, data for fiscal years prior to 1984 are not included.

STATE TAX BURDEN FY 2004	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise (combined with "Income")	N/A	N/A	N/A
Cigarette & Other Tobacco Products	\$0	\$116,753,263	\$116,753,263
Estate	\$0	\$75,115,067	\$75,115,067
Financial Institutions	\$11,762,422	\$0	\$11,762,422
Franchise (combined with "Income")	N/A	N/A	N/A
Fuel (Motor Fuel, Special Fuel)	\$183,621,216	\$550,863,649	\$734,484,865
Gaming Gross Receipts	\$279,541,414	\$0	\$279,541,414
Income (excluding refunds)	\$564,901,402	\$3,459,822,458	\$4,024,723,860
Insurance and Worker's Compensation	\$214,913,160	\$0	\$214,913,160
Liquor & Beer Manufacturer's Excise	\$30,792,000	\$0	\$30,792,000
Motor Vehicle Sales & Use	\$31,484,924	\$283,364,319	\$314,849,243
State Sales	\$106,339,041	\$957,051,365	\$1,063,390,406
State Use	\$638,034,243	\$70,892,694	\$708,926,937
TOTALS	\$2,061,389,823	\$5,513,862,814	\$7,575,252,637
RATIO	27.2%	72.8%	

STATE TAX BURDEN FY 2003	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise (combined with "Income")	N/A	N/A	N/A
Cigarette & Other Tobacco Products	\$0	\$115,285,370	\$115,285,370
Estate	\$0	\$81,496,285	\$81,496,285
Financial Institutions	\$12,606,377	\$0	\$12,606,377
Franchise (combined with "Income")	N/A	N/A	N/A
Fuel (Motor Fuel, Special Fuel)	\$178,056,183	\$534,168,549	\$712,224,732
Gaming Gross Receipts	\$260,264,189	\$0	\$260,264,189
Income (excluding refunds)	\$511,309,452	\$3,273,454,307	\$3,784,763,759
Insurance and Worker's Compensation	\$215,542,262	\$0	\$215,542,262
Liquor & Beer Manufacturer's Excise	\$29,651,000	\$0	\$29,651,000
Motor Vehicle Sales & Use	\$30,421,271	\$273,791,441	\$304,212,712
State Sales	\$101,150,971	\$910,358,740	\$1,011,509,711
State Use	\$606,905,826	\$67,433,981	\$674,339,807
TOTALS	\$1,945,907,532	\$5,255,988,672	\$7,201,896,204
RATIO	27.0%	73.0%	

STATE TAX BURDEN FY 2002	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise (combined with "Income")	N/A	N/A	N/A
Cigarette & Other Tobacco Products	\$0	\$113,827,189	\$113,827,189
Estate	\$0	\$136,954,927	\$136,954,927
Financial Institutions	\$11,842,756	\$0	\$11,842,756
Franchise (combined with "Income")	N/A	N/A	N/A
Fuel (Motor Fuel, Special Fuel)	\$175,446,526	\$526,339,579	\$701,786,105
Gaming Gross Receipts	\$241,344,112	\$0	\$241,344,112
Income (excluding refunds)	\$563,288,199	\$3,361,924,572	\$3,925,212,771
Insurance and Worker's Compensation	\$208,704,183	\$0	\$208,704,183
Liquor & Beer Manufacturer's Excise	\$29,788,000	\$0	\$29,788,000
Motor Vehicle Sales & Use	\$31,755,562	\$285,800,055	\$317,555,617
State Sales	\$101,026,113	\$909,235,019	\$1,010,261,132
State Use	\$606,156,679	\$67,350,742	\$673,507,422
TOTALS	\$1,969,352,131	\$5,401,432,083	\$7,370,784,214
RATIO	26.7%	73.3%	

STATE TAX BURDEN FY 2001	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise	\$2,472,576	\$0	\$2,472,576
Cigarette & Other Tobacco Products	\$0	\$115,390,098	\$115,390,098
Estate	\$0	\$156,818,846	\$156,818,846
Financial Institutions	\$11,665,071	\$0	\$11,665,071
Franchise	\$69,390,198	\$0	\$69,390,198
Fuel (Motor Fuel, Special Fuel)	\$173,012,469	\$519,037,407	\$692,049,876
Gaming Gross Receipts	\$208,649,752	\$0	\$208,649,752
Income (excluding refunds)	\$494,281,766	\$3,543,752,940	\$4,038,034,706
Insurance and Worker's Compensation	\$188,543,740	\$0	\$188,543,740
Liquor & Beer Manufacturer's Excise	\$29,097,000	\$0	\$29,097,000
Motor Vehicle Sales & Use	\$28,567,649	\$257,108,845	\$285,676,494
State Sales	\$100,978,809	\$908,809,277	\$1,009,788,086
State Use	\$605,872,851	\$67,319,206	\$673,192,057
TOTALS	\$1,912,531,882	\$5,568,236,618	\$7,480,768,500
RATIO	25.6%	74.4%	

STATE TAX BURDEN FY 2000	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise	\$5,793,932	\$0	\$5,793,932
Cigarette & Other Tobacco Products	\$0	\$119,608,106	\$119,608,106
Estate	\$0	\$132,700,434	\$132,700,434
Financial Institutions	\$13,279,856	\$0	\$13,279,856
Franchise	\$78,159,766	\$0	\$78,159,766
Fuel (Motor Fuel, Special Fuel)	\$177,123,133	\$531,369,398	\$708,492,531
Gaming Gross Receipts	\$198,240,750	\$0	\$198,240,750
Income (excluding refunds)	\$506,445,062	\$3,361,850,708	\$3,868,295,770
Insurance and Worker's Compensation	\$207,073,594	\$0	\$207,073,594
Liquor & Beer Manufacturer's Excise	\$28,522,000	\$0	\$28,522,000
Motor Vehicle Sales & Use	\$29,902,233	\$269,120,093	\$299,022,325
State Sales	\$100,021,979	\$900,197,808	\$1,000,219,787
State Use	\$600,131,872	\$66,681,319	\$666,813,191
TOTALS	\$1,944,694,176	\$5,381,527,866	\$7,326,222,042
RATIO	26.5%	73.5%	

STATE TAX BURDEN FY 1999	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise	\$4,851,721	\$0	\$4,851,721
Cigarette & Other Tobacco Products	\$0	\$120,342,908	\$120,342,908
Estate	\$0	\$120,578,663	\$120,578,663
Financial Institutions	\$10,741,303	\$0	\$10,741,303
Franchise	\$91,159,166	\$0	\$91,159,166
Fuel (Motor Fuel, Special Fuel)	\$170,112,104	\$510,336,311	\$680,448,415
Gaming Gross Receipts	\$178,585,797	\$0	\$178,585,797
Income (excluding refunds)	\$520,101,067	\$3,373,224,556	\$3,893,325,623
Insurance and Worker's Compensation	\$208,813,953	\$0	\$208,813,953
Liquor & Beer Manufacturer's Excise	\$27,960,000	\$0	\$27,960,000
Motor Vehicle Sales & Use	\$30,947,500	\$278,527,502	\$309,475,002
State Sales	\$93,370,080	\$840,330,721	\$933,700,801
State Use	\$560,220,481	\$62,246,720	\$622,467,201
TOTALS	\$1,896,863,172	\$5,305,587,381	\$7,202,450,553
RATIO	26.3%	73.7%	

STATE TAX BURDEN FY 1998	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise	\$4,104,848	\$0	\$4,104,848
Cigarette & Other Tobacco Products	\$0	\$121,395,256	\$121,395,256
Estate	\$0	\$100,860,722	\$100,860,722
Financial Institutions	\$12,673,486	\$0	\$12,673,486
Franchise	\$81,536,000	\$0	\$81,536,000
Fuel (Motor Fuel, Special Fuel)	\$171,225,274	\$513,675,821	\$684,901,095
Gaming Gross Receipts	\$160,001,831	\$0	\$160,001,831
Income (excluding refunds)	\$580,728,353	\$3,135,994,403	\$3,716,722,756
Insurance and Worker's Compensation	\$186,559,423	\$0	\$186,559,423
Liquor & Beer Manufacturer's Excise	\$26,923,000	\$0	\$26,923,000
Motor Vehicle Sales & Use	\$33,987,308	\$305,885,771	\$339,873,079
State Sales	\$133,614,056	\$1,202,526,501	\$1,336,140,556
State Use	\$801,684,334	\$89,076,037	\$890,760,371
TOTALS	\$2,193,037,912	\$5,469,414,512	\$7,662,452,424
RATIO	28.6%	71.4%	

STATE TAX BURDEN FY 1997	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise	\$5,674,128	\$0	\$5,674,128
Cigarette & Other Tobacco Products	\$0	\$121,649,421	\$121,649,421
Estate	\$0	\$82,808,839	\$82,808,839
Financial Institutions	\$13,679,874	\$0	\$13,679,874
Franchise	\$78,463,000	\$0	\$78,463,000
Fuel (Motor Fuel, Special Fuel)	\$165,269,186	\$495,807,557	\$661,076,742
Gaming Gross Receipts	\$129,590,868	\$0	\$129,590,868
Income (excluding refunds)	\$711,018,061	\$3,178,131,606	\$3,889,149,667
Insurance and Worker's Compensation	\$178,587,967	\$0	\$178,587,967
Liquor & Beer Manufacturer's Excise	\$26,631,000	\$0	\$26,631,000
Motor Vehicle Sales & Use	\$25,848,076	\$232,632,688	\$258,480,764
State Sales	\$97,586,225	\$878,276,028	\$975,862,253
State Use	\$585,517,352	\$65,057,484	\$650,574,835
TOTALS	\$2,017,865,737	\$5,054,363,621	\$7,072,229,358
RATIO	28.5%	71.5%	

STATE TAX BURDEN FY 1996	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise	\$4,935,375	\$0	\$4,935,375
Cigarette & Other Tobacco Products	\$0	\$123,533,612	\$123,533,612
Estate	\$0	\$57,329,820	\$57,329,820
Financial Institutions	\$15,795,224	\$0	\$15,795,224
Franchise	\$72,274,454	\$0	\$72,274,454
Fuel (Motor Fuel, Special Fuel)	\$145,170,569	\$435,511,706	\$580,682,275
Gaming Gross Receipts	\$106,481,958	\$0	\$106,481,958
Income (excluding refunds)	\$601,775,944	\$2,549,567,145	\$3,151,343,089
Insurance and Worker's Compensation	\$172,250,267	\$0	\$172,250,267
Liquor & Beer Manufacturer's Excise	\$26,441,000	\$0	\$26,441,000
Motor Vehicle Sales & Use	\$24,765,400	\$222,888,603	\$247,654,003
State Sales	\$92,437,107	\$831,933,959	\$924,371,065
State Use	\$554,622,639	\$61,624,738	\$616,247,377
TOTALS	\$1,816,949,937	\$4,282,389,582	\$6,099,339,519
RATIO	29.8%	70.2%	

STATE TAX BURDEN FY 1995	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise	\$5,384,984	\$0	\$5,384,984
Cigarette & Other Tobacco Products	\$0	\$121,025,275	\$121,025,275
Estate	\$0	\$73,453,757	\$73,453,757
Financial Institutions	\$21,125,316	\$0	\$21,125,316
Franchise	\$67,624,528	\$0	\$67,624,528
Fuel (Motor Fuel, Special Fuel)	\$141,285,277	\$423,855,831	\$565,141,108
Gaming Gross Receipts	\$61,885,604	\$0	\$61,885,604
Income (excluding refunds)	\$527,631,110	\$2,357,508,614	\$2,885,139,724
Insurance and Worker's Compensation	\$173,907,571	\$0	\$173,907,571
Liquor & Beer Manufacturer's Excise	\$26,402,000	\$0	\$26,402,000
Motor Vehicle Sales & Use	\$23,360,237	\$210,242,132	\$233,602,369
State Sales	\$88,163,026	\$793,467,233	\$881,630,258
State Use	\$528,978,155	\$58,775,351	\$587,753,506
TOTALS	\$1,665,747,808	\$4,038,328,192	\$5,704,076,000
RATIO	29.2%	70.8%	

STATE TAX BURDEN FY 1994	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise	\$4,273,908	\$0	\$4,273,908
Cigarette & Other Tobacco Products	\$0	\$106,505,750	\$106,505,750
Estate	\$0	\$55,552,936	\$55,552,936
Financial Institutions	\$28,230,962	\$0	\$28,230,962
Franchise	\$61,299,432	\$0	\$61,299,432
Fuel (Motor Fuel, Special Fuel)	\$122,074,135	\$366,222,404	\$488,296,539
Gaming Gross Receipts	\$1,032,337	\$0	\$1,032,337
Income (excluding refunds)	\$374,178,056	\$1,995,305,341	\$2,369,483,397
Insurance and Worker's Compensation	\$188,344,975	\$0	\$188,344,975
Liquor & Beer Manufacturer's Excise	\$26,323,000	\$0	\$26,323,000
Motor Vehicle Sales & Use	\$22,080,202	\$198,721,822	\$220,802,024
State Sales	\$82,337,727	\$741,039,546	\$823,377,274
State Use	\$494,026,364	\$54,891,818	\$548,918,182
TOTALS	\$1,404,201,099	\$3,518,239,617	\$4,922,440,716
RATIO	28.5%	71.5%	

STATE TAX BURDEN FY 1993	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise	\$5,285,058	\$0	\$5,285,058
Cigarette & Other Tobacco Products	\$0	\$86,160,599	\$86,160,599
Estate	\$0	\$59,755,847	\$59,755,847
Financial Institutions	\$26,483,027	\$0	\$26,483,027
Franchise	\$59,820,004	\$0	\$59,820,004
Fuel (Motor Fuel, Special Fuel)	\$114,692,706	\$344,078,118	\$458,770,824
Gaming Gross Receipts	\$0	\$0	\$0
Income (excluding refunds)	\$306,821,468	\$1,865,722,794	\$2,172,544,262
Insurance and Worker's Compensation	\$196,071,590	\$0	\$196,071,590
Liquor & Beer Manufacturer's Excise	\$26,253,000	\$0	\$26,253,000
Motor Vehicle Sales & Use	\$18,521,690	\$166,695,208	\$185,216,898
State Sales	\$76,517,305	\$688,655,747	\$765,173,052
State Use	\$459,103,831	\$51,011,537	\$510,115,368
TOTALS	\$1,289,569,679	\$3,262,079,850	\$4,551,649,529
RATIO	28.3%	71.7%	

STATE TAX BURDEN FY 1992	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise	\$5,147,779	\$0	\$5,147,779
Cigarette & Other Tobacco Products	\$0	\$87,299,727	\$87,299,727
Estate	\$0	\$47,444,427	\$47,444,427
Financial Institutions	\$22,187,109	\$0	\$22,187,109
Franchise	\$56,178,821	\$0	\$56,178,821
Fuel (Motor Fuel, Special Fuel)	\$99,878,668	\$299,636,003	\$399,514,670
Gaming Gross Receipts	\$0	\$0	\$0
Income (excluding refunds)	\$337,301,323	\$1,714,725,469	\$2,052,026,792
Insurance and Worker's Compensation	\$177,278,533	\$0	\$177,278,533
Liquor & Beer Manufacturer's Excise	\$25,621,000	\$0	\$25,621,000
Motor Vehicle Sales & Use	\$17,069,094	\$153,621,849	\$170,690,943
State Sales	\$73,007,865	\$657,070,782	\$730,078,646
State Use	\$438,047,188	\$48,671,910	\$486,719,098
TOTALS	\$1,251,717,379	\$3,008,470,166	\$4,260,187,545
RATIO	29.4%	70.6%	

STATE TAX BURDEN FY 1991	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise	\$5,022,638	\$0	\$5,022,638
Cigarette & Other Tobacco Products	\$0	\$85,595,532	\$85,595,532
Estate	\$0	\$54,000,863	\$54,000,863
Financial Institutions	\$23,099,795	\$0	\$23,099,795
Franchise	\$52,433,362	\$0	\$52,433,362
Fuel (Motor Fuel, Special Fuel)	\$95,497,391	\$286,492,174	\$381,989,565
Gaming Gross Receipts	\$0	\$0	\$0
Income (excluding refunds)	\$333,310,406	\$1,703,120,608	\$2,036,431,014
Insurance and Worker's Compensation	\$167,395,582	\$0	\$167,395,582
Liquor & Beer Manufacturer's Excise	\$25,428,000	\$0	\$25,428,000
Motor Vehicle Sales & Use	\$16,243,956	\$146,195,605	\$162,439,561
State Sales	\$71,193,294	\$640,739,643	\$711,932,937
State Use	\$427,159,762	\$47,462,196	\$474,621,958
TOTALS	\$1,216,784,186	\$2,963,606,621	\$4,180,390,807
RATIO	29.1%	70.9%	

STATE TAX BURDEN FY 1990	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise	\$4,105,312	\$0	\$4,105,312
Cigarette & Other Tobacco Products	\$0	\$86,140,280	\$86,140,280
Estate	\$0	\$42,670,884	\$42,670,884
Financial Institutions	\$23,083,051	\$0	\$23,083,051
Franchise	\$49,902,688	\$0	\$49,902,688
Fuel (Motor Fuel, Special Fuel)	\$94,231,276	\$282,693,827	\$376,925,103
Gaming Gross Receipts	\$0	\$0	\$0
Income (excluding refunds)	\$324,657,396	\$1,665,644,697	\$1,990,302,093
Insurance and Worker's Compensation	\$147,442,272	\$0	\$147,442,272
Liquor & Beer Manufacturer's Excise	\$25,749,951	\$0	\$25,749,951
Motor Vehicle Sales & Use	\$15,032,972	\$135,296,746	\$150,329,718
State Sales	\$72,679,827	\$654,118,446	\$726,798,273
State Use	\$436,078,964	\$48,453,218	\$484,532,182
TOTALS	\$1,192,963,709	\$2,915,018,098	\$4,107,981,807
RATIO	29.0%	71.0%	

STATE TAX BURDEN FY 1989	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise	\$4,037,357	\$0	\$4,037,357
Cigarette & Other Tobacco Products	\$0	\$88,954,020	\$88,954,020
Estate	\$0	\$28,938,669	\$28,938,669
Financial Institutions	\$32,223,653	\$0	\$32,223,653
Franchise	\$47,575,643	\$0	\$47,575,643
Fuel (Motor Fuel, Special Fuel)	\$91,125,616	\$273,376,847	\$364,502,463
Gaming Gross Receipts	\$0	\$0	\$0
Income (excluding refunds)	\$330,617,752	\$1,570,739,464	\$1,901,357,216
Insurance and Worker's Compensation	\$138,727,570	\$0	\$138,727,570
Liquor & Beer Manufacturer's Excise	\$25,717,802	\$0	\$25,717,802
Motor Vehicle Sales & Use	\$14,557,133	\$131,014,200	\$145,571,333
State Sales	\$66,256,297	\$596,306,675	\$662,562,973
State Use	\$397,537,784	\$44,170,865	\$441,708,648
TOTALS	\$1,148,376,606	\$2,733,500,741	\$3,881,877,347
RATIO	29.6%	70.4%	

STATE TAX BURDEN FY 1988	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise	N/A	\$0	N/A
Cigarette & Other Tobacco Products	\$0	\$91,611,494	\$91,611,494
Estate	\$0	\$29,357,561	\$29,357,561
Financial Institutions	\$23,981,244	\$0	\$23,981,244
Franchise	\$49,650,000	\$0	\$49,650,000
Fuel (Motor Fuel, Special Fuel)	\$87,759,001	\$263,277,004	\$351,036,005
Gaming Gross Receipts	\$0	\$0	\$0
Income (excluding refunds)	\$305,936,904	\$1,407,098,886	\$1,713,035,790
Insurance and Worker's Compensation	\$146,148,589	\$0	\$146,148,589
Liquor & Beer Manufacturer's Excise	\$21,072,086	\$0	\$21,072,086
Motor Vehicle Sales & Use	\$14,088,325	\$126,794,926	\$140,883,251
State Sales	\$62,979,804	\$566,818,237	\$629,798,041
State Use	\$377,878,824	\$41,986,536	\$419,865,360
TOTALS	\$1,089,494,778	\$2,526,944,643	\$3,616,439,421
RATIO	30.1%	69.9%	

STATE TAX BURDEN FY 1987	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise	N/A	\$0	N/A
Cigarette & Other Tobacco Products	\$0	\$91,353,887	\$91,353,887
Estate	\$0	\$32,597,588	\$32,597,588
Financial Institutions	\$51,818,367	\$0	\$51,818,367
Franchise	\$48,299,000	\$0	\$48,299,000
Fuel (Motor Fuel, Special Fuel)	\$56,677,480	\$170,032,440	\$226,709,920
Gaming Gross Receipts	\$0	\$0	\$0
Income (excluding refunds)	\$101,984,771	\$1,157,034,264	\$1,259,019,035
Insurance and Worker's Compensation	\$138,018,343	\$0	\$138,018,343
Liquor & Beer Manufacturer's Excise	\$21,979,841	\$0	\$21,979,841
Motor Vehicle Sales & Use	\$13,573,856	\$122,164,706	\$135,738,562
State Sales	\$60,784,223	\$547,058,007	\$607,842,230
State Use	\$364,705,338	\$40,522,815	\$405,228,154
TOTALS	\$857,841,219	\$2,160,763,708	\$3,018,604,927
RATIO	28.4%	71.6%	

STATE TAX BURDEN FY 1986	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise	N/A	\$0	N/A
Cigarette & Other Tobacco Products	\$0	\$87,172,347	\$87,172,347
Estate	\$0	\$26,245,057	\$26,245,057
Financial Institutions	\$14,680,465	\$0	\$14,680,465
Franchise	\$44,071,000	\$0	\$44,071,000
Fuel (Motor Fuel, Special Fuel)	\$54,417,934	\$163,253,803	\$217,671,737
Gaming Gross Receipts	\$0	\$0	\$0
Income (excluding refunds)	\$233,502,800	\$1,035,959,862	\$1,269,462,662
Insurance and Worker's Compensation	\$118,001,986	\$0	\$118,001,986
Liquor & Beer Manufacturer's Excise	\$24,352,996	\$0	\$24,352,996
Motor Vehicle Sales & Use	\$13,179,977	\$118,619,795	\$131,799,772
State Sales	\$57,268,881	\$515,419,929	\$572,688,810
State Use	\$343,613,286	\$38,179,254	\$381,792,540
TOTALS	\$903,089,326	\$1,984,850,046	\$2,887,939,372
RATIO	31.3%	68.7%	

STATE TAX BURDEN FY 1985	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise	N/A	\$0	N/A
Cigarette & Other Tobacco Products	\$0	\$90,791,946	\$90,791,946
Estate	\$0	\$22,310,264	\$22,310,264
Financial Institutions	\$11,704,176	\$0	\$11,704,176
Franchise	\$40,816,000	\$0	\$40,816,000
Fuel (Motor Fuel, Special Fuel)	\$53,709,460	\$161,128,381	\$214,837,841
Gaming Gross Receipts	\$0	\$0	\$0
Income (excluding refunds)	\$222,595,653	\$978,258,877	\$1,200,854,530
Insurance and Worker's Compensation	\$98,646,768	\$0	\$98,646,768
Liquor & Beer Manufacturer's Excise	\$26,679,354	\$0	\$26,679,354
Motor Vehicle Sales & Use	\$12,313,246	\$110,819,210	\$123,132,456
State Sales	\$54,387,155	\$489,484,398	\$543,871,553
State Use	\$326,322,932	\$36,258,104	\$362,581,035
TOTALS	\$847,174,744	\$1,889,051,180	\$2,736,225,923
RATIO	31.0%	69.0%	

STATE TAX BURDEN FY 1984	EMPLOYERS	INDIVIDUALS	TOTAL
Bank Franchise	N/A	\$0	N/A
Cigarette & Other Tobacco Products	\$0	\$90,337,590	\$90,337,590
Estate	\$0	\$24,732,428	\$24,732,428
Financial Institutions	\$8,549,545	\$0	\$8,549,545
Franchise	\$39,237,000	\$0	\$39,237,000
Fuel (Motor Fuel, Special Fuel)	\$51,626,839	\$154,880,518	\$206,507,357
Gaming Gross Receipts	\$0	\$0	\$0
Income (excluding refunds)	\$220,197,514	\$840,304,372	\$1,060,501,886
Insurance and Worker's Compensation	\$88,675,942	\$0	\$88,675,942
Liquor & Beer Manufacturer's Excise	\$26,638,302	\$0	\$26,638,302
Motor Vehicle Sales & Use	\$11,186,537	\$100,678,832	\$111,865,369
State Sales	\$51,436,203	\$462,925,823	\$514,362,026
State Use	\$308,617,215	\$34,290,802	\$342,908,017
TOTALS	\$806,165,097	\$1,708,150,365	\$2,514,315,462
RATIO	32.1%	67.9%	

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