

# OPTIONAL COUNTY SALES TAX PROPOSAL 2009

(\$ thousands)

County	07-08 State Sales Tax Collections <sup>1</sup>	Local 1% Yield Estimates <sup>2</sup>				06 County Property Tax Collections	County Property Tax 60% Offset <sup>3</sup>	Pct County Property Tax Reduction <sup>3</sup>
		Total	County	Municipal	Collaborative			
<b>TOTAL</b>	<b>8,496,555</b>	<b>1,416,092</b>	<b>708,046</b>	<b>566,437</b>	<b>141,609</b>			
<b>PROPOSAL <sup>4</sup></b>		<b>1,102,845</b>	<b>551,422</b>	<b>441,138</b>	<b>110,284</b>	<b>2,097,719</b>	<b>330,853</b>	<b>15.5%</b>
Adams	49,417	8,236	4,118	3,294	824	22,629	2,471	10.9%
Allegheny <sup>5</sup>	1,043,857	173,976	86,988	69,590	17,398			
Armstrong	26,843	4,474	2,237	1,790	447	13,348	1,342	10.1%
Beaver	63,430	10,572	5,286	4,229	1,057	35,752	3,172	8.9%
Bedford	34,633	5,772	2,886	2,309	577	8,045	1,732	21.5%
Berks	328,852	54,809	27,404	21,923	5,481	120,938	16,443	13.6%
Blair	132,480	22,080	11,040	8,832	2,208	16,061	6,624	41.2%
Bradford	26,758	4,460	2,230	1,784	446	9,966	1,338	13.4%
Bucks	421,674	70,279	35,140	28,112	7,028	171,412	21,084	12.3%
Butler	130,058	21,676	10,838	8,671	2,168	30,144	6,503	21.6%
Cambria	82,475	13,746	6,873	5,498	1,375	25,729	4,124	16.0%
Cameron	1,559	260	130	104	26	1,226	78	6.4%
Carbon	30,572	5,095	2,548	2,038	510	10,351	1,529	14.8%
Centre	74,579	12,430	6,215	4,972	1,243	19,591	3,729	19.0%
Chester	389,104	64,851	32,425	25,940	6,485	117,046	19,455	16.6%
Clarion	19,620	3,270	1,635	1,308	327	6,090	981	16.1%
Clearfield	42,499	7,083	3,542	2,833	708	10,183	2,125	20.9%
Clinton	14,475	2,413	1,206	965	241	8,454	724	8.6%
Columbia	37,927	6,321	3,161	2,528	632	6,916	1,896	27.4%
Crawford	36,311	6,052	3,026	2,421	605	23,498	1,816	7.7%
Cumberland	260,862	43,477	21,739	17,391	4,348	34,876	13,043	37.4%
Dauphin	292,468	48,745	24,372	19,498	4,874	90,894	14,623	16.1%
Delaware	329,386	54,898	27,449	21,959	5,490	138,979	16,469	11.9%
Elk	13,711	2,285	1,143	914	229	5,085	686	13.5%
Erie	156,970	26,162	13,081	10,465	2,616	53,617	7,849	14.6%
Fayette	67,423	11,237	5,619	4,495	1,124	14,777	3,371	22.8%
Forest	2,536	423	211	169	42	1,520	127	8.3%
Franklin	73,700	12,283	6,142	4,913	1,228	26,577	3,685	13.9%
Fulton	5,714	952	476	381	95	3,365	286	8.5%
Greene	13,704	2,284	1,142	914	228	8,831	685	7.8%
Huntingdon	13,618	2,270	1,135	908	227	5,628	681	12.1%
Indiana	43,685	7,281	3,640	2,912	728	10,793	2,184	20.2%
Jefferson	20,450	3,408	1,704	1,363	341	6,586	1,022	15.5%
Juniata	8,948	1,491	746	597	149	4,210	447	10.6%
Lackawanna	127,123	21,187	10,594	8,475	2,119	54,616	6,356	11.6%
Lancaster	399,683	66,614	33,307	26,646	6,661	86,409	19,984	23.1%
Lawrence	47,539	7,923	3,962	3,169	792	24,153	2,377	9.8%
Lebanon	77,144	12,857	6,429	5,143	1,286	17,270	3,857	22.3%
Lehigh	295,558	49,260	24,630	19,704	4,926	89,596	14,778	16.5%
Luzerne	192,578	32,096	16,048	12,839	3,210	75,406	9,629	12.8%
Lycoming	64,823	10,804	5,402	4,322	1,080	25,085	3,241	12.9%
McKean	41,769	6,961	3,481	2,785	696	8,035	2,088	26.0%
Mercer	58,508	9,751	4,876	3,901	975	20,780	2,925	14.1%
Mifflin	16,116	2,686	1,343	1,074	269	10,163	806	7.9%
Monroe	88,493	14,749	7,374	5,900	1,475	30,028	4,425	14.7%
Montgomery	740,589	123,432	61,716	49,373	12,343	164,353	37,029	22.5%
Montour	9,680	1,613	807	645	161	3,039	484	15.9%
Northampton	142,474	23,746	11,873	9,498	2,375	74,054	7,124	9.6%
Northumberland	104,821	17,470	8,735	6,988	1,747	15,371	5,241	34.1%
Perry	15,201	2,533	1,267	1,013	253	7,831	760	9.7%
Philadelphia <sup>5</sup>	835,629	139,272	69,636	55,709	13,927			
Pike	25,287	4,215	2,107	1,686	421	12,770	1,264	9.9%
Potter	9,950	1,658	829	663	166	3,577	497	13.9%
Schuylkill	69,258	11,543	5,771	4,617	1,154	26,453	3,463	13.1%
Snyder	20,535	3,422	1,711	1,369	342	7,144	1,027	14.4%
Somerset	34,860	5,810	2,905	2,324	581	13,113	1,743	13.3%
Sullivan	2,648	441	221	177	44	1,613	132	8.2%
Susquehanna	19,368	3,228	1,614	1,291	323	8,779	968	11.0%
Tioga	17,271	2,879	1,439	1,151	288	9,505	864	9.1%
Union	22,094	3,682	1,841	1,473	368	6,699	1,105	16.5%
Venango	31,652	5,275	2,638	2,110	528	9,987	1,583	15.8%
Warren	23,774	3,962	1,981	1,585	396	8,421	1,189	14.1%
Washington	121,491	20,249	10,124	8,099	2,025	30,066	6,075	20.2%
Wayne	57,319	9,553	4,777	3,821	955	12,874	2,866	22.3%
Westmoreland	224,721	37,454	18,727	14,981	3,745	76,717	11,236	14.6%
Wyoming	15,642	2,607	1,303	1,043	261	7,310	782	10.7%
York	252,658	42,110	21,055	16,844	4,211	93,382	12,633	13.5%

<sup>1</sup> Includes reported collections by county, vehicle sales by county of registration, and miscellaneous collections. Miscellaneous collections include LCB (\$102M), out-of-state vehicle sales (\$2.0M), and other out-of-state, unallocated, and separately remitted use tax collections (\$2.9B), and for the purposes of this analysis are prorated based on relative county and vehicle collections.

<sup>2</sup> Distribution 50% county, 40% municipality, 10% cooperative services delivery.

<sup>3</sup> Amount shown represents 60% of county sales tax receipts, the minimum required to be used as offset of county property tax; actual reductions likely to be greater. Required municipal reductions not shown.

<sup>4</sup> Statewide amount for the Optional County Sales Tax proposal, omitting Allegheny and Philadelphia counties, which would not be authorized to levy the new tax.

<sup>5</sup> The commonwealth sales tax collections data for Allegheny and Philadelphia counties do not represent collections from sales subject to local sales and use tax. Neither county would be authorized to levy the new tax so distribution data is for illustrative purposes only, and no reduction is shown since offsets are already taken under other law.