



Department of
Taxation

**House Finance Subcommittee on State Government and Agency Review
House Bill 49
March 21, 2017**

Chairman Faber, Ranking Member Patterson, and members of the House Finance Subcommittee on State Government and Agency Review, my name is Joe Testa, Tax Commissioner for Ohio. Thank you for the opportunity to provide additional testimony on the Ohio Department of Taxation's (ODT) budget recommendations for the upcoming 2018-19 biennium.

During last week's hearing, committee members asked several questions which required additional time and research to answer. Below are the restated questions and corresponding answers.

Question: ODT has reduced FTE's by 30% since FY 2011. Shouldn't there be a relative reduction in expenses in your budget request?

Answer: Payroll expense went from an actual of \$106.2 million in FY 2011 to ODT's request of \$102.5 million for FY 2019, a decrease of 3.45%. During those years, the average FTE expense, including wages and benefits, increased steadily and went from roughly \$77,500 to \$99,500 per FTE, an increase of roughly 28%. Payroll costs have increased for many reasons:

- Contractual pay increases of 2.5% in FY 2016, FY 2017 and FY 2018
- Ratification payment of \$750 per FTE in FY 2016
- Step 7 added in FY 2016
- About 48% of ODT current employees are not stepped out. Therefore, they are getting 3 to 4% step increases each year.
- FY 2010-2011 basic wages were deflated by 10 Cost Savings Days/employee in each fiscal year
- In August 2011, all employees received a lump sum payment equivalent to 32 hours of personal leave at the conclusion of CSD.
- Employer-paid health care costs have increased more than 25%.
- Reclassification of about 700 employees in the agent/auditor series

In addition to increased payroll costs, ODT has also absorbed increased costs for software upgrades, IT storage, and security improvements.

Through careful scrutiny of divisional objectives and requirements, reorganization, improved technology, and increased productivity, ODT was able to absorb all these expenses. If ODT had not done this, personnel expense would be about \$22.5 million more in FY 2019.

I will add that if the municipal net profits proposal is not included in H.B. 49, ODT's budget request will decrease by \$9 million through FY 2019.

Question: Could a breakdown be provided of projected costs for supplies and equipment over the upcoming biennium?

Answer: Please see Attachment A at the end of my responses for a detailed breakdown of these expenses.

Question: Could you provide information on the ODT office in California?

Answer: In FY2016, ODT spent approximately \$1,375,000 on the California office (payroll, employee benefits, rent, utilities and office expenses, and audit travel). Eleven people work in the office (2 managers and 9 auditors). During FY2016, the California office completed audits totaling \$24.9 million in tax, interest and penalty, of which \$11.1 million was paid within 45 days and \$13.8 million was certified to the Attorney General for collection.

Question: What has been the return on investment for STARS and other ODT technology?

Answer: ODT's return on investment (ROI) from technology investment is split between two programs: STARS and Tax Discovery. Details on ODT's ROI on these programs can be found in Attachment B.

Prior to the STARS project, the tax types administered by ODT were managed by multiple systems on various platforms and were not integrated with one another. As a result of the integration of our business taxes in STARS starting in fiscal 2014 to present, \$20,113,662 in refunds have been captured to offset taxpayer debt that was owed for other tax types. In addition, compliance programs not available prior to STARS have generated collections of \$756,347. Even though the project won't be complete until this June 2017, ODT has already started to recognize benefits and expects such benefits to continue when the project is completed.

In FY2009, ODT contracted with Teradata Government Systems LLC for hardware, software, and installation, configuration and implementation services for a non-filer / under-reporter "Tax Discovery Management and Processing System". The system's primary purpose is to generate non-compliance leads. This system, though separate from STARS, was included in Grant Thornton's report. Over the course of the contract, \$12,372,836 was paid to Teradata.

The project went live in November 2009. Cash collections attributable to Tax Discovery are summarized below. In addition to the cash collected, unpaid assessments have been certified to the Attorney General for collection, but there is no tracking system currently in place to identify subsequent payment.

FY2010	\$ 19.2 million
FY2011	26.4 million
FY2012	34.4 million
FY2013	21.1 million
FY2014	19.4 million
FY2015	20.9 million
FY2016	<u>18.2 million</u>
	<u>\$159.6 million</u>

Question: What are the costs associated with keeping data secure at ODT?

Answer: Please find on the following page a spreadsheet of the software products, and their respective costs, used to secure ODT systems and data operations. There are also security costs imbedded in the overall costs of the hardware ODT pays to OIT that cannot be broken out. Additionally, there are four FTE employees work in the ODT security team and additional personnel as needed to ensure IRS data security.

Charge	FY12	FY13	FY14	FY15	FY16	FY17	4 Year Totals
Airwatch			\$1,711.00	\$1,785.00		\$924.00	\$4,420.00
Axway Secure Transport	\$14,391.00	\$15,111.00	\$15,564.00	\$16,342.20	\$17,159.34	\$18,017.00	\$96,584.54
CheckPoint	\$21,042.00	\$24,150.00	\$25,645.00				\$70,837.00
Duo			\$12,600.00	\$12,600.00	\$10,710.00	\$10,710.00	\$46,620.00
eCommerce Firewall						\$40,000.00	\$40,000.00
eMail Antivirus	\$15,375.00	\$16,919.52					\$32,294.52
Encryption Cards for VoiP			\$28,905.00				\$28,905.00
Entrust	\$21,676.16		\$6,880.80	\$6,880.80	\$13,924.23	\$13,924.00	\$63,285.99
Ethical Hack	\$12,376.00						\$12,376.00
F5 Application Security Mgr.				\$304,451.68		\$185,079.00	\$489,530.68
Firewalls					\$37,525.00	\$37,525.00	\$75,050.00
Forcepoint						\$1,800.00	\$1,800.00
FTP GoAnywhere	\$38,474.00					\$6,766.00	\$45,240.00
Hyena			\$574.00	\$407.00	\$407.00	\$407.00	\$1,795.00
Mission Control			\$36,760.00	\$36,760.00	\$36,760.00	\$36,760.00	\$147,040.00
National Webcheck Kit	\$5,000.00		\$1,900.00	\$780.00			\$7,680.00
Oracle Encryption						\$23,300.26	\$23,300.26
RSA Secure ID		\$5,528.00	\$5,632.00	\$28,277.28	\$29,501.70		\$68,938.98
Secure Zip				\$550.00	\$14,882.05	\$6,027.00	\$21,459.05
Symantec	\$69,365.80	\$39,070.00	\$32,595.00	\$21,456.00	\$13,950.00		\$176,436.80
Teradata Backup and Recovery						\$347,645.00	\$347,645.00
Varonis				\$13,510.00	\$14,017.50	\$14,430.50	\$41,958.00
Websense v5000 Appliance	\$9,450.00						\$9,450.00
Websense Security Gateway	\$49,725.00	\$28,310.74					\$78,035.74
WorkFront (At Task)			\$210,351.26		\$216,922.68	\$112,080.00	\$539,353.94
Totals:	\$256,874.96	\$129,089.26	\$379,118.06	\$443,799.96	\$405,759.50	\$855,394.76	\$2,470,036.50

Question: For local income tax purposes, how do other states apply the throwback rule:

Answer: I would direct members of the committee to Attachment C at the end of my responses.

Question: Are there other states that pay finder's fees to outside individuals when assisting in the recovery of state funds?

Answer: ODT was able to identify that the IRS, the District of Columbia, and the State of Florida offer programs which provide financial compensation to individuals who that provide information which leads to the recovery of unpaid taxes. Additional information on these programs can be found in Attachment D of my responses.

Question: What percentage of companies file municipal net profit returns in multiple jurisdictions?

Answer: ODT does not have access to the municipal net profit filing data to definitively answer this question. However, ODT was able to pull data from other tax types which demonstrate the level of business activity which occurs in more than one municipality.

Please see Attachment E for two charts which display the ODT data. The sales tax data chart pulled from sales tax vendor's licenses. Over the past year and a half, between 18 and 21% of vendors reported sales in multiple counties. This indicates that sales were made in more than one municipality. Furthermore, as a percentage of total sale tax collections, these 18 to 21% of vendors constituted roughly 78% of total sales tax collections. Additional data was pulled on the number of municipal electric light companies that file in multiple municipalities.

Attachment A: Description of supplies and equipment costs (FY17 through FY19)

Account Name	FY 2017 Est.	FY 2018 Budget	FY 2019 Budget
OFFICE SUPPY & EQ (NOT PRINT)	\$ 133,140.00	\$ 200,000.00	\$ 200,000.00
COPY/PRINT/SCAN EQUIP <\$1,000	\$ -	\$ -	\$ -
IT ITEMS <\$1,000-NO ASSET TAG	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
IT EQUIPT <\$1,000-ASSET TAGGED	\$ 895,000.00	\$ 266,201.00	\$ 100,000.00
IT EQUIP - CENTRALIZED <\$1,000	\$ -	\$ -	\$ -
MED, LAB, THERAPEUTIC	\$ 200.00	\$ 200.00	\$ 200.00
MEDICAL/VET FEES-NON HOSPITAL	\$ 5,000.00	\$ 500.00	\$ 500.00
EDUCATION & RECREATION SUPPLY	\$ 700.00	\$ 700.00	\$ 700.00
IT TECHNICAL SUBSCRIPTIONS	\$ -	\$ -	\$ -
Books, Paper Subscriptions, et	\$ 76,139.00	\$ 200,000.00	\$ 200,000.00
LIVESTOCK, POULTRY & FISH SUPP	\$ -	\$ -	\$ -
Grounds & Agricultural Supplies and Equip	\$ 80,000.00	\$ 300,000.00	
CLEANING & MAINT SUPPL, EQUIP	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00
ROADS,BRIDGES,TRAILS,GROUND ST	\$ -	\$ -	\$ -
WEARING APPAREL - EMPLOYEES	\$ 400.00	\$ 400.00	\$ 400.00
WEAPONS,AMMO,SECURITY,SAFETY	\$ 57,519.00	\$ 20,000.00	\$ 20,000.00
INVESTIGATIVE SERVICES	\$ 1,500.00	\$ 3,000.00	\$ 3,000.00
LICENSE,PERMITS&TITLES	\$ 20,000.00	\$ 25,000.00	\$ 25,000.00
MINOR EQ/OTHER SUPPLIES NEC	\$ 600.00	\$ 200.00	\$ 200.00
SOFTWARE PACKAGES	\$ -	\$ -	\$ -
FUEL	\$ 55,000.00	\$ 60,000.00	\$ 60,000.00
VEHICLE PARTS OR SUPPLIES	\$ 6,800.00	\$ 10,000.00	\$ 10,000.00
MOTOR VEHICLE RENTAL ?3MONTHS	\$ 200.00	\$ 300.00	\$ 300.00
VEHICLE PARKING & STORAGE	\$ 18,000.00	\$ 20,000.00	\$ 20,000.00
MILEAGE - IN-STATE(PERSONAL	\$ -	\$ -	\$ -
TRANSPORT&TOLLS IN-OH/DIRCT	\$ 1,200.00	\$ 1,200.00	\$ 12,000.00
COMMERCIAL TRANS TO&FROM DEST	\$ -	\$ -	\$ -
MEALS PRECED/FOLLOWED BY OVERN	\$ -	\$ -	\$ -
LODGING - IN-STATE-- TRAVEL	\$ -	\$ -	\$ -
LODG&MEALS IN-STATE/DIRCT	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
MISCELLANEOUS IN-STATE	\$ -	\$ -	\$ -
MILEAGE OUT OF STATE	\$ -	\$ -	\$ -
COMMERCIAL TRANS OS/DIRECT	\$ 93,520.00	\$ 180,000.00	\$ 180,000.00
COMMERCIAL TRAN OUT- STATE/REIM	\$ -	\$ -	\$ -
MEALS OUT OF ST TRL PRECED/FO/	\$ -	\$ -	\$ -
TRAVEL DIRECT PAY OUT OF STATE	\$ 88,255.00	\$ 150,000.00	\$ 150,000.00
LODGING OUT OF STATE	\$ -	\$ -	\$ -

MISCELLANEOUS OUT OF STATE TRA	\$ -	\$ -	\$ -
TRAVEL PACKAGE	\$ -	\$ -	\$ -
GENERAL TRAVEL AND EXPENSES	\$ 392,048.00	\$ 145,000.00	\$ 145,000.00
MOVING HSHD GOODS-NEW APPT	\$ -	\$ -	\$ -
MOVING-DEPARTMENTAL	\$ -	\$ -	\$ -
MESSENGER/COURIER - REGULATED	\$ 30,000.00	\$ 64,000.00	\$ 64,000.00
ARMORED CAR SERVICE	\$ 4,000.00	\$ 6,000.00	\$ 6,000.00
FREIGHT	\$ -	\$ -	\$ -
PO BOX, MAILING PERMITS/COSTS	\$ 44,600.00	\$ 50,000.00	\$ 50,000.00
POSTAGE/MAIL SORTING SERVICES	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
POSTAGE	\$ 4,529,629.00	\$ 4,750,000.00	\$ 4,204,767.00
SW PERPETUAL LICENSE < \$1,000	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
TERM SOFTWARE LICENSE	\$ 467,878.00	\$ 366,422.00	\$ 374,742.00
IT DEV - TERM/PERPETUAL SW LIC	\$ -	\$ -	\$ -
HOSTING SERVICES (IAAS & SAAS)	\$ 54,519.00	\$ 60,000.00	\$ 60,000.00
NETWORK/COMM SERVICES	\$ 1,100,000.00	\$ 1,144,000.00	\$ 1,187,760.00
UTIL ELECTRICITY	\$ -	\$ -	\$ -
UTIL GAS	\$ -	\$ -	\$ -
OTHER UTILITY & FUEL PAYMENTS	\$ -	\$ -	\$ -
FOOD HANDLING EQUIP REPAIR	\$ -	\$ -	\$ -
OFFICE EQUIP REPAIR/MAINT	\$ 130,000.00	\$ 130,000.00	\$ 130,000.00
JANITORIAL SERVICE	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
BUILDING MAINTENANCE	\$ 251,300.00	\$ 205,000.00	\$ 120,000.00
EDUCATION & RECREATION MAINT	\$ 20,000.00	\$ -	\$ -
FACTORY, WAREHOUSE MAINT	\$ 1,000.00	\$ 1,000.00	\$ -
EMPL CLOTHNG CLEANING/REPAIR	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
Vehicle Maint-Parts w/Service	\$ 25,000.00	\$ 40,000.00	\$ 40,000.00
COMMUNICATION EQUIP PRTS & RPR	\$ 8,000.00	\$ 10,000.00	\$ 10,000.00
IT CABLING, EQUIP SRVC, & RPR	\$ 198,108.00	\$ 100,000.00	\$ 100,000.00
IT EQUIP - CENT REPAIR	\$ 262,461.00	\$ 200,000.00	\$ 200,000.00
MAINFRAME HARDWARE MAINTENANCE	\$ 34,302.00	\$ 711,995.00	\$ 740,475.00
SOFTWARE MAINTENANCE	\$ 3,814,838.00	\$ 3,657,363.00	\$ 4,719,658.00
MAINFRAME PROPRIETARY SW MAINT	\$ 931,086.00	\$ 1,000,000.00	\$ 800,000.00
OTHER MAINTENANCE	\$ 12,388.00	\$ 12,000.00	\$ 12,000.00
BLDG MAINTENANCE &REPAIR OBA	\$ -	\$ -	\$ -
STORAGE RENTAL & SERVICE	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00
SPACE RENTAL	\$ 3,553,302.00	\$ 3,600,000.00	\$ 3,600,000.00
LEASEHOLD IMPROVEMENTS-LEASED	\$ -	\$ -	\$ -
HOSTING MEETING SEMINAR RENT	\$ -	\$ -	\$ -
POSTAGE MACHINES RENTAL	\$ 4,224.00	\$ 5,000.00	\$ 5,000.00
OTHER RENTALS-NOT ELSEWHERE CL	\$ -	\$ -	\$ -

ISTV-Other Goods & Service	\$ 2,717,437.00	\$ 2,775,000.00	\$ 2,775,000.00
ISTV-Goods & Svc-INTRA-Agency	\$ -	\$ -	\$ -
ISTV-Enterprise Computer Svc	\$ 9,000,000.00	\$ 9,200,000.00	\$ 9,200,000.00
Printing & Binding	\$ 336,363.00	\$ 550,000.00	\$ 450,000.00
FILM PROCESSING & DUPLICATING	\$ 700.00	\$ -	\$ -
DUPLICATING SVCS \$50 OR LESS	\$ 20.00	\$ -	\$ -
DUPLICAT SVCS GREATER THAN \$50	\$ -	\$ -	\$ -
ADVERTISING-RECRUITMENT	\$ -	\$ -	\$ -
PETTY CASH REPLENISHMENTS	\$ 150.00	\$ 500.00	\$ 500.00
PETTY CASH OFFICE SUPPLIES	\$ -	\$ -	\$ -
PETTY CASH LEG DOC, WITNE FEES	\$ -	\$ -	\$ -
BANK COMMISSION/CHARGES	\$ -	\$ -	\$ -
Financial Svc Fees	\$ -	\$ -	\$ -
INSURANCE--FIDELITY BONDS,PROP	\$ -	\$ -	\$ -
Reimbursements - Various	\$ -	\$ 2,000.00	\$ 2,000.00
Muni	\$ -	\$ 3,000,000.00	\$ 6,600,000.00
TOTAL SUPPLIES & MAINTENANCE	\$ 29,574,026.00	\$ 33,335,481.00	\$ 35,691,702.00

Attachment B: ODT return on investment from STARS and other ODT technology

	FY2009 - FY2016
STARS:	
ACTUAL	
(Costs)	(\$45,960,560)
Savings	\$20,870,009
NET	(\$25,090,551)
2009 REPORT	
(Costs)	(\$64,392,768)
Savings	\$95,526,518
NET	\$31,133,750

	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	TOTAL
DISCOVERY:									
ACTUAL									
(Costs)	\$0	(\$4,420,759)	(\$4,540,693)	(\$1,374,180)	(\$2,037,205)	(\$101,960)	(\$459,038)	(\$556,084)	(\$13,489,919)
Savings	\$0	\$19,200,000	\$26,400,000	\$34,400,000	\$21,100,000	\$19,400,000	\$20,900,000	\$18,200,000	\$159,600,000
NET	\$0	\$14,779,241	\$21,859,307	\$33,025,820	\$19,062,795	\$19,298,040	\$20,440,962	\$17,643,916	\$146,110,081
2009 REPORT									
(Costs)	\$0	(\$5,657,600)	(\$5,996,713)	(\$310,850)	(\$310,850)	(\$310,850)	(\$310,850)	(\$310,850)	(\$13,208,563)
Savings	\$0	\$13,821,764	\$15,691,440	\$17,993,084	\$19,665,517	\$21,505,194	\$23,528,838	\$25,754,847	\$137,960,684
NET	\$0	\$8,164,164	\$9,694,727	\$17,682,234	\$19,354,667	\$21,194,344	\$23,217,988	\$25,443,997	\$124,752,121

Attachment C: Comparison of local income taxes and the utilization of the throwback rule

State	Local jurisdiction levying tax	Tax Base	Non-residents subject to tax	Throwback rule
Delaware	City of Wilmington	Earned income tax on salaries, wages, commissions, and other compensation earned by residents of the city and nonresidents of the city for work done or services performed or rendered in the city; net profits in businesses, professions and other activities conducted by residents of the city and in the city by nonresidents (no earned income tax is imposed upon any entity classified as a corporation)	Yes	No
Indiana	Certain counties	Adjusted gross income	Yes	No (except for sales where the purchaser is the United States government)
Kentucky	Certain cities, counties, school districts, and any other authorized taxing districts	Occupational license and net profits taxes	Yes	No (except for sales where the purchaser is the United States government)
Maryland	Counties and City of Baltimore	Maryland taxable income	Yes*	No
Michigan	Certain cities	Uniform City Income Tax on taxable income of resident and nonresident individuals and corporations doing business in the city, being levied on such part of the taxable net profits as is earned by the corporation as a result of work done, services rendered and other business activities conducted in the city.	Yes	No*
Missouri	Certain cities	Earned income and net profits of unincorporated and incorporated businesses	Yes	No (except for sales where the purchaser is the United States government)
New York	New York City	Taxable income of residents; wages and net-earnings within the city of nonresidents; unincorporated business taxable income conducted wholly or partially within the city; business income of corporations that do business, employ capital or own or lease property or maintain an office in the city	Yes	No
Ohio	Certain Municipalities	Municipal taxable income	Yes	Yes
Pennsylvania	Certain municipalities, townships, school districts, and the City of Philadelphia	Earned income and net profits	Yes	No****
*An individual subject to the state but not county tax pays tax under Maryland Code § 10-106.1 equal to the lowest county income tax rate set by any county.				
**Sales to an out-of-city customer with shipments or deliveries to the customer's location within the city are considered sales made in the city under MCSL § 141.623.				
***The personal income tax is administered and collected by the state for residents of New York City.				
****For purposes of the Pennsylvania income tax, Pennsylvania statute 109.5 states in part that "(ii) Sales of tangible personal property shall be in this Commonwealth if the property is delivered or shipped from outside this Commonwealth into this Commonwealth to a purchaser, other than the United States Government, regardless of the f.o.b. point or other conditions of the sale; or the property is shipped from this Commonwealth to any place and the purchaser is the United States Government, or the property is shipped from the Commonwealth to				
Other local taxes on payroll or head counts			Non-residents subject to tax	
Alabama	Some municipalities	Salaries, wages, commissions, fees, and other compensation		Yes
California	San Francisco	Payroll tax*****		Yes
Colorado	Some municipalities	Employee occupation tax (head count tax)		Yes
Iowa	School districts	Surtax		No
Kansas	Counties, cities, and townships	Gross earnings received from intangible property		Yes
New Jersey	City of Newark	Payroll tax		Yes
Oregon	Mass Transit Districts	Payroll tax		Yes
West Virginia	Certain Cities	User fee (head count tax)		Yes
*****Tax is being phased out				

Attachment D: Federal/State programs that allow financial compensation to individual assisting in the collection of unpaid taxes

Federal Incentives:

Section 7623(b) of the Internal Revenue Code was enacted by the Tax Relief and Health Care Act of 2006 to establish a “Whistleblower Office” within the Internal Revenue Service (IRS), rules, and two types of whistleblower rewards.

It entitles an individual to receive an award of at least 15% but not more than 30% of the collected proceeds (including penalties, interest, additions to tax, and additional amounts) resulting from an IRS action (including any related actions) for underpayments of tax or violations of internal revenue laws based on information brought to the IRS’s attention by the individual. It limits awards to any action against any taxpayer if the tax, penalties, interest, additions to tax, and additional amounts in dispute exceed \$2 million and in the case of any individual taxpayer only if such individual’s gross income exceeds \$200,000 for any taxable year subject to such action.

In the event the action is one in which the Whistleblower’s Office determines to be based principally on disclosures of specific allegations from other than the individual, the Office may award up to 10% of the collected proceeds (including penalties, interest, additions to tax, and additional amounts) resulting from the IRS action (including any related actions) or from any settlement in response to such action, taking into account the significance of the individual’s information and the role of such individual and any legal representative of such individual in contributing to such action.

State Incentives:

State	False Claims Act	Covers Tax Fraud
District of Columbia	District of Columbia False Claims Act. D.C. Code § 2-381.01 et seq.	The Mayor may pay the expenses considered necessary for detecting underpayments of tax and detecting and bringing to trial and punishment persons guilty of violating, or attempting to violate, the revenue provisions; the amount payable shall not exceed 10% of the proceeds, other than interest and penalties, collected by reason of the information obtained as a result of the payments. D.C. Code § 47-4111.
Florida	Florida False Claims Act. Fla. Stat. § 68.081 et seq.	The executive director can compensate a person providing information leading to the punishment of, or collection of taxes, penalties, or interest

		<p>from a tax crime, even if the information does not result in a conviction; in most circumstances, an informant is entitled to a reward of up to 10% of the amount of taxes, penalties, and interest recovered because of the information. The compensation is in accordance with the payment schedule contained in the rules. Fla. Stat. § 213.30; Fla. Admin. Code §§ 12-18.001, 18.003.</p>
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Attachment E: ODT data on companies filing net profits returns in multiple municipalities

	ENTITIES	COLLECTIONS
Sales and Use Tax Collection Period	Percentage of Total Entities that have Collections in More Than One County	Percentage of Total Collections that are from Entities with Collections in More Than One County
FY 2016 Q1 (Jul - Sep)	18.9%	76.0%
FY 2016 Q2 (Oct - Dec)	18.7%	78.4%
FY 2016 Q3 (Jan - Mar)	19.5%	79.2%
FY 2016 Q4 (Apr - Jun)	20.5%	78.4%
FY 2017 Q1 (Jul - Sep)	19.2%	76.9%
FY 2017 Q2 (Oct - Dec)	21.4%	78.5%

