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# REVENUE GENERATED FROM INCREASE IN RATES OF SELECTED TAXES

Estimated Amounts are Based on Current Statutory Definition of Taxable Activity

Using FY 2001-02 Actual Collections and Taxable Activity

Estimated Amount  
Generated per Year

## CURRENT GENERAL FUND TAXES IN STATUTE

1. GAMING PERCENTAGE FEES	\$21,800,000
Amount Generated from Additional 0.25% on Gross Gaming Revenue in the Top Tax Bracket	
2. CASINO ENTERTAINMENT TAX	\$6,500,000
Amount Generated from Additional 1% on CET Taxable Activities	
3. SALES AND USE TAX	\$315,000,000
Amount Generated from Additional 1% on Taxable Sales	
4. BUSINESS LICENSE TAX	\$3,100,000
Amount Generated from \$1 Increase in Tax per Quarter per Employee	
5. CIGARETTE TAX	\$1,700,000
Amount Generated from Additional 1 Cent per Pack	
6. OTHER TOBACCO PRODUCTS	\$185,000
Amount Generated from Additional 1% on Wholesaler's Price	
7. LIQUOR TAX	\$1,995,000
Amount Generated from 10% Increase in Tax per Gallon for Each Type of Alcoholic Product (Beer, Wine, Cordials, and Hard Liquor)	
8. RESTRICTED SLOT TAX	\$676,000
Amount Generated from 10% Increase in Quarterly Rate	

## CURRENT NON-GENERAL FUND TAXES IN STATUTE

9. PROPERTY TAX	\$5,800,000
Amount Generated from 1 cent per \$100 of Assessed Value	
10. REAL PROPERTY TRANSFER TAX	\$434,000
Amount Generated from 1 Cent per \$500 of Value	
11. ROOM TAX	\$30,000,000
Amount Generated by 1% Tax on Room Revenues	

## PROPOSED GENERAL FUND TAXES NOT IN STATUTE

12. SLOT ROUTE OPERATOR REVENUE TAX	\$3,100,000
Amount Generated by 1% Tax on Slot Route Operator's Gaming Revenue	

Prepared by Fiscal Analysis Division

SUBCOMMITTEE  
ASSEMBLY COMMITTEE ON TAXATION  
DATE: 4/16/03 ROOM: 3.48 EXHIBIT D  
SUBMITTED BY: ASSEMBLYMAN GOLDWATER