

A STUDY OF BUSINESS TAX REFORM II

January 29, 1987

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Table 1  
Total Tax Burden Under Current Law and HB1693  
If They Were Imposed During 1985 Tax Year

Name	Current Law	HB1693	% Change
AGRIC, FORESTRY & FISHERIES	\$ 389,962	\$ 244,915	-37.2
COAL MINING	136,807,164	134,809,383	-1.5
PETROLEUM & NATURAL GAS	41,462,087	33,730,317	-18.7
ALL OTHER MINING	1,564,723	1,524,670	-2.6
GEN CONTRACTORS: BUILDING	7,274,113	988,628	-86.4
GEN CONTRACTORS: NON-BUILDING	6,214,863	1,155,596	-81.4
SPECIAL TRADE CONTRACTORS	12,326,784	2,172,163	-82.4
FOOD & KINDRED PROD MEAT (MANU)	29,553	24,777	-16.2
FOOD & KINDRED PROD DAIRIES (MANU)	280,149	255,836	-8.7
FOOD & KINDRED PROD OTHER (MANU)	809,662	449,309	-44.5
FOOD & KINDRED PROD BEVER (MANU)	987,441	857,642	-13.1
APPAREL & ACCESS (MANU)	428,192	342,994	-19.9
LOGGING & SAWMILLS (MANU)	1,011,380	504,276	-50.1
FURNITURE & WOOD PROD (MANU)	2,311,255	563,996	-75.6
PRINTING & PUBLISHING (MANU)	2,357,948	1,533,881	-35.0
CHEMICALS (MANU)	14,284,732	9,294,707	-34.9
PETROLEUM (MANU)	3,925,218	1,053,631	-73.2
GLASS (MANU)	2,898,981	2,010,291	-30.7
STONE & CLAY (MANU)	1,004,388	573,820	-42.9
PRIMARY METAL PROD (MANU)	12,291,923	3,397,396	-72.4
FABRICATED METAL PROD (MANU)	4,118,873	975,089	-76.3
MACHINERY EXC ELECTRIC (MANU)	2,401,745	1,230,593	-48.8
ELEC MACHINERY APPAR (MANU)	1,167,220	881,409	-24.5
TRANSPORTATION EQUIP (MANU)	1,066,293	167,341	-84.3
INSTRUMENTS & REL PROD (MANU)	365,575	266,874	-27.0
ALL OTHER MANUFACTURING	5,316,287	7,227,984	36.0
EATING & DRINKING ESTABLISH	2,769,998	1,207,471	-56.4
WHOLESALE TRADE	20,728,703	15,884,079	-23.4
RETAIL FOOD STORES	10,571,375	2,017,567	-80.9
RETAIL GAS & SERVICE STATIONS	2,332,657	221,729	-90.5
BLDG MAT, HARDWARE, FARM&AUTO STORES	4,479,920	1,112,244	-75.2
CAR & TRUCK DEALERS	7,182,223	1,535,323	-78.6
APPAREL, DEPT STORES, MAIL ORDER	10,882,761	4,547,659	-58.2
DRUG STORES	1,539,560	373,649	-75.7
OTHER RETAIL	6,069,192	6,395,871	5.4
BANKING	8,676,397	10,294,470	18.7
CREDIT AGENCIES	1,660,889	731,350	-56.0
INSURANCE AGENTS & BROKERS	1,765,557	3,594,551	103.6
REAL ESTATE AGENTS & BROKERS	6,439,544	6,332,450	-1.7
ALL OTHER FINS, INSUR, REAL ESTATE	468,328	1,423,126	203.9
HOTELS & OTHER LODGING PLACES	1,102,805	298,260	-73.0
MEDICAL & LEGAL SERVICES	10,481,503	2,599,791	-75.2
EDUCATIONAL SERVICES	185,014	82,636	-55.3
SERVICES (NEC)	8,100,375	2,926,123	-63.9
ALL OTHER PERSONAL SERVICES	5,414,024	4,287,690	-20.8
RAILROADS	6,211,334	7,447,311	19.9
TRUCKING & WAREHOUSING	5,039,593	3,616,840	-28.2
ALL OTHER TRANSPORTATION	3,357,687	930,886	-72.3
COMMUNICATION	17,936,994	29,809,609	66.2
ELECTRIC UTILITIES	88,090,611	102,889,449	16.8
GAS UTILITIES	28,004,640	25,848,949	-7.7
WATER & SANITARY UTILITIES	2,077,519	2,640,696	27.1
COMBINATION UTILITIES	442,731	352,573	-20.4
IND CODE MISSING	5,239,322	3,171,563	-39.5
Total	\$530,347,767	\$448,811,433	