

Senate Passed and C of C Base Revenue Estimates - General Fund and Education Trust Fund

Revenue Category (Current Law)	FY 2025 Plan	Senate Passed Estimates			C of C Estimates			Difference (C of C Est - Senate Est)		
		FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
Business Taxes	\$ 1,259.0	\$ 1,070.0	\$ 1,125.0	\$ 1,235.0	\$ 1,080.0	\$ 1,123.2	\$ 1,182.2	\$ 10.0	\$ (1.8)	\$ (52.8)
M&R	\$ 325.0	\$ 334.5	\$ 353.5	\$ 366.3	\$ 335.0	\$ 351.0	\$ 365.0	\$ 0.5	\$ (2.5)	\$ (1.3)
Tobacco	\$ 212.3	\$ 183.5	\$ 177.7	\$ 177.7	\$ 183.5	\$ 177.0	\$ 175.0	\$ -	\$ (0.7)	\$ (2.7)
Liquor	\$ 124.5	\$ 101.7	\$ 102.9	\$ 103.5	\$ 101.7	\$ 102.9	\$ 103.0	\$ -	\$ -	\$ (0.5)
I&D	\$ 82.0	\$ 103.0	\$ 8.7	\$ -	\$ 100.0	\$ 8.7	\$ -	\$ (3.0)	\$ -	\$ -
Insurance Tax	\$ 143.0	\$ 174.0	\$ 165.0	\$ 168.0	\$ 175.0	\$ 165.0	\$ 168.0	\$ 1.0	\$ -	\$ -
Communication	\$ 30.0	\$ 29.1	\$ 29.1	\$ 29.1	\$ 29.5	\$ 29.1	\$ 29.1	\$ 0.4	\$ -	\$ -
Real Estate Transfer	\$ 210.0	\$ 202.5	\$ 214.3	\$ 227.7	\$ 203.5	\$ 214.3	\$ 227.7	\$ 1.0	\$ -	\$ -
Court Fine/Fees	\$ 13.3	\$ 13.6	\$ 13.7	\$ 13.7	\$ 13.6	\$ 13.7	\$ 13.7	\$ -	\$ -	\$ -
Securities Revenue	\$ 46.6	\$ 44.3	\$ 44.4	\$ 44.5	\$ 44.3	\$ 44.4	\$ 44.5	\$ -	\$ -	\$ -
Beer Tax	\$ 13.2	\$ 12.5	\$ 13.0	\$ 13.0	\$ 12.5	\$ 13.0	\$ 13.0	\$ -	\$ -	\$ -
Other	\$ 94.5	\$ 160.0	\$ 126.0	\$ 120.0	\$ 160.0	\$ 126.0	\$ 120.0	\$ -	\$ -	\$ -
Lottery Revenue*	\$ 164.0	\$ 200.0	\$ 224.7	\$ 224.7	\$ 207.0	\$ 221.5	\$ 236.7	\$ 7.0	\$ (3.2)	\$ 12.0
Tobacco Settlement	\$ 38.5	\$ 37.7	\$ 32.5	\$ 30.0	\$ 37.7	\$ 32.5	\$ 30.0	\$ -	\$ -	\$ -
Utility Property Tax	\$ 43.0	\$ 48.0	\$ 48.5	\$ 50.0	\$ 48.5	\$ 50.0	\$ 51.0	\$ 0.5	\$ 1.5	\$ 1.0
Statewide Education Property Tax	\$ 363.1	\$ 364.4	\$ 363.1	\$ 363.1	\$ 364.4	\$ 363.1	\$ 363.1	\$ -	\$ -	\$ -
Medicaid Recoveries	\$ 3.0	\$ 2.2	\$ 3.2	\$ 3.2	\$ 2.2	\$ 3.1	\$ 3.1	\$ -	\$ (0.1)	\$ (0.1)
<b>Current Law Totals</b>	<b>\$ 3,165.0</b>	<b>\$ 3,081.0</b>	<b>\$ 3,045.3</b>	<b>\$ 3,169.5</b>	<b>\$ 3,098.4</b>	<b>\$ 3,038.5</b>	<b>\$ 3,125.1</b>	<b>\$ 17.4</b>	<b>\$ (6.8)</b>	<b>\$ (44.4)</b>

\*House Base Revenue Estimates include an additional \$10 million in FY 2025, \$12.1 million in FY 2026 and \$12.1 million in FY 2027 that was added over the House Ways and Means HR 17.

House Passed and C of C Base Revenue Estimates - General Fund and Education Trust Fund

Revenue Category (Current Law)	FY 2025 Plan	House Passed Estimates			C of C Estimates			Difference (C of C Est - House Est)		
		FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027	FY 2025	FY 2026	FY 2027
Business Taxes	\$ 1,259.0	\$ 1,030.0	\$ 1,060.0	\$ 1,102.0	\$ 1,080.0	\$ 1,123.2	\$ 1,182.2	\$ 50.0	\$ 63.2	\$ 80.2
M&R	\$ 325.0	\$ 333.9	\$ 348.5	\$ 361.3	\$ 335.0	\$ 351.0	\$ 365.0	\$ 1.1	\$ 2.5	\$ 3.7
Tobacco	\$ 212.3	\$ 183.5	\$ 176.1	\$ 173.5	\$ 183.5	\$ 177.0	\$ 175.0	\$ -	\$ 0.9	\$ 1.5
Liquor	\$ 124.5	\$ 101.7	\$ 102.9	\$ 102.3	\$ 101.7	\$ 102.9	\$ 103.0	\$ -	\$ -	\$ 0.7
I&D	\$ 82.0	\$ 134.3	\$ 8.7	\$ -	\$ 100.0	\$ 8.7	\$ -	\$ (34.3)	\$ -	\$ -
Insurance Tax	\$ 143.0	\$ 150.3	\$ 159.0	\$ 163.0	\$ 175.0	\$ 165.0	\$ 168.0	\$ 24.7	\$ 6.0	\$ 5.0
Communication	\$ 30.0	\$ 29.5	\$ 29.1	\$ 28.7	\$ 29.5	\$ 29.1	\$ 29.1	\$ -	\$ -	\$ 0.4
Real Estate Transfer	\$ 210.0	\$ 199.4	\$ 210.7	\$ 222.8	\$ 203.5	\$ 214.3	\$ 227.7	\$ 4.1	\$ 3.6	\$ 4.9
Court Fine/Fees	\$ 13.3	\$ 13.6	\$ 13.7	\$ 13.7	\$ 13.6	\$ 13.7	\$ 13.7	\$ -	\$ -	\$ -
Securities Revenue	\$ 46.6	\$ 44.3	\$ 44.4	\$ 44.5	\$ 44.3	\$ 44.4	\$ 44.5	\$ -	\$ -	\$ -
Beer Tax	\$ 13.2	\$ 12.5	\$ 13.0	\$ 13.0	\$ 12.5	\$ 13.0	\$ 13.0	\$ -	\$ -	\$ -
Other	\$ 94.5	\$ 150.5	\$ 126.0	\$ 120.0	\$ 160.0	\$ 126.0	\$ 120.0	\$ 9.5	\$ -	\$ -
Lottery Revenue*	\$ 164.0	\$ 190.0	\$ 185.0	\$ 185.0	\$ 207.0	\$ 221.5	\$ 236.7	\$ 17.0	\$ 36.5	\$ 51.7
Tobacco Settlement	\$ 38.5	\$ 35.5	\$ 32.5	\$ 30.0	\$ 37.7	\$ 32.5	\$ 30.0	\$ 2.2	\$ -	\$ -
Utility Property Tax	\$ 43.0	\$ 45.2	\$ 45.9	\$ 46.6	\$ 48.5	\$ 50.0	\$ 51.0	\$ 3.3	\$ 4.1	\$ 4.4
Statewide Education Property Tax	\$ 363.1	\$ 363.1	\$ 363.1	\$ 363.1	\$ 364.4	\$ 363.1	\$ 363.1	\$ 1.3	\$ -	\$ -
Medicaid Recoveries	\$ 3.0	\$ 2.2	\$ 3.1	\$ 3.1	\$ 2.2	\$ 3.1	\$ 3.1	\$ -	\$ -	\$ -
<b>Current Law Totals</b>	<b>\$ 3,165.0</b>	<b>\$ 3,019.5</b>	<b>\$ 2,921.7</b>	<b>\$ 2,972.6</b>	<b>\$ 3,098.4</b>	<b>\$ 3,038.5</b>	<b>\$ 3,125.1</b>	<b>\$ 78.9</b>	<b>\$ 116.8</b>	<b>\$ 152.5</b>

\*House Base Revenue Estimates include an additional \$10 million in FY 2025, \$12.1 million in FY 2026 and \$12.1 million in FY 2027 that was added over the House Ways and Means HR 17.