

2010 Revenue Proposal Comparison Chart

Proposed Action	Governor	Senate	House	FY2011 Revenue (\$ millions)
Sales tax increase		Temporary (3-year) 0.3 percentage-point increase		313
Repeal direct sellers exemption (Dot Foods)	Repeal & retroactively clarify	Same as Governor	Same as Governor	155
Hazardous Substance Tax	Increase from 0.7 to 2.0 percent			148
Excise tax on bottled water	1 cent per oz.			134
Excise tax on carbonated beverages	5 cents per 12 oz.			94
Repeal trade-in exemption (sales tax)		Removed 03/07		94
Cigarette Tax increase	\$1 per pack; increase other tobacco products tax	\$1 per pack	\$1 per pack + other tobacco products	Senate = 87 House = 112
Repeal exemption for custom software (sales tax)			Included	77
Adopt Economic Nexus (B&O)	Included	Included	Included	73
Limit 1st mortgage deduction (B&O)	Clarifies DOR eligibilty rules (HomeStreet Bank Case)	Removed 03/07	Eliminates deduction; exempts first \$100 million	Gov = 8.6 House = 67
Repeal exemption on investment earnings from nonfinancial firms (B&O)			Removed 03/08	58
Repeal exemption for candy and gum (sales tax)	Included		Included	31
Repeal exemption for bottled water (sales tax)		Added 03/07	Included	30
Limit exemption for fertilizer (sales tax)		Removed 03/07		25
Increase B&O tax on service activities		Added 03/07: Increase tax rate to 1.75% from 1.5% (all services)	Increase tax rate on certain business services to 2.0 from 1.5 percent (temp)	Senate = 170 House = 47

continued on next page

2010 Revenue Proposal Comparison Chart (cont.)

Proposed Action	Governor	Senate	House	FY2011 Revenue (\$ millions)
Repeal exemption for janitorial services (sales tax)			Removed 03/08	19
Limit non-resident sales tax exemption (sales tax)		Removed 03/07	Repeals the exemption	House = 42
Address tax avoidance	Included	Included	Included	14
Repeal preferential rate for prescription drugs (B&O)		Removed 03/07		12
Repeal coal exemption (sales tax)		Included		10
Smaller items	Included	Included	Included	Gov = 15 Senate = 40 House = 36