# SUPPLEMENTARY INSTRUCTIONS FOR RHODE ISLAND CITIES AND TOWNS
# 2014 SURVEY OF LOCAL GOVERNMENT FINANCES

## AGENCY REPORTING

In addition to the general government, please include activities of the following agencies:

Conservation commissions
Dam management districts with ex officio boards
District management authorities
Drainage districts
Forest and park commissions
Highway districts
Mosquito abatement districts
Municipal detention facility corporations
Municipal land trusts
Municipal public building authorities
Parking commissions
Redevelopment agencies
Special development districts
Storm water management districts
Waste water management districts
Water supply boards (special acts)

## PART 2 - REVENUES

**3. A. Property taxes** (code T01)
**Include**
- All current and prior year property tax collections (real and personal) collected for the all funds and the agencies listed above
- Collections for the motor vehicle excise tax

**3. B. Local sales taxes**

8. Other sales taxes (code T19)
**Include**
- Taxes on specific commodities, businesses, or services not reported separately in the other tax items
- Room occupancy tax, meals, and soft drinks

**3. C. Licensing and permit taxes**

1. Alcoholic beverages licensing and permit taxes (code T20)
**Include**
- Licenses for manufacturing, importing, wholesaling, and retailing of alcoholic beverages

2. Amusements licensing and permit taxes (code T21)
**Include**
- Licenses on amusement businesses generally and on specific types of amusement enterprises or devices (*e.g., race tracks, movie theaters, athletic events, pinball and video game machines, etc*.).

5. Occupation and business licensing and permit taxes (code T28)
**Include**
- Licenses (examination and inspection fees) required of persons engaged in particular professions, trades, or occupation
- Proceeds from licenses issued to peddlers and hawkers

6. Other licensing and permit taxes (code T29)
**Include**
- Building, electrical, and plumbing permits
- Marriage and dog licenses
- Sunday sales permits
- Zone fees
- Other licenses, fees, and permits

**3. D. Local income taxes**

1. Local individual income taxes (code T40)
**Include**
- Taxes on individuals measured by net income
- Taxes on special types of income (*e.g., interest, dividends, income from intangible property, etc.*)

2. Local corporation net income tax (code T41)
**Include**
- Taxes on corporations and unincorporated businesses (when taxed separately from individual income), measured by net income, whether on corporations in general or on specific kinds of corporations, such as financial institutions

**3. E. Other taxes**

1. Death and gift tax (code T50)
**Include**
- Taxes imposed on the transfer of property at death, in contemplation of death, or as a gift (*e.g., inheritance and estate taxes*)

3. Severance tax (code T53)
**Include**
- Taxes imposed distinctively on removal (severance) of natural resources (*e.g., oil, gas, coal, other minerals, timber, fish, etc*.) from land or water and measured by the value or quantity of products removed or sold

4. Other taxes (code T99)
**Include**
- Taxes on land at a specified rate per acre (rather than on assessed value)

**4. Intergovernmental revenue**

**M. General support** – From the State (code C30)
**Include**
- Alcoholic beverage
- General state aid
- Intangible personal property tax
- Manufactures inventory tax
- Manufactures M & E
- Telephone tax

**N. All other** – From the State (code C89)
**Include**
- Civil defense, library aid, solid waste, recreation

**PART 3 – EXPENDITURES**

**11. Personnel expenditures** (code Z00)

**Include**

- Salaries and wages for all employees, full-time and part-time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries in gross amount before deductions for income tax, social security, or retirement coverage