TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS
[8 105 ARTICLE 8A ]

[§ 105 ARTICLE 8A.]							
			Collection	OSBM	Collection		Year-over-year
			fees	Civil	cost	Collections	% change
	Gross		on	Penalty &	of	to	Amount
	tax		overdue	Forfeiture	fines/	General	to
Fiscal	collections	Refunds	tax debts	Fund	forfeitures	Fund	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	Fund
2000-01	499,355	1,795	-	-	-	497,560	12.04%
2001-02	528,537	9,647	3	-	-	518,887	4.29%
2002-03	396,078	16,527	-	-	-	379,551	-26.85%
2003-04	541,285	13,707	132	-	-	527,447	38.97%
2004-05	357,915	5,553	471	-	-	351,890	-33.28%
2005-06	302,785	32,739	-	115	-	269,931	-23.29%
2006-07	324,590	42	-	13	-	324,535	20.23%
2007-08	282,839	4,284	-	-	-	278,555	-14.17%
2008-09	186,566	2,503	-	588	2	183,472	-34.13%
2009-10	345,419	-	-	5	-	345,414	88.27%
2010-11	370,921	-	94	41	-	370,786	7.35%
2011-12	408,834	-	62	10	-	408,762	10.24%
2012-13	327,042	-	2	1,237	5	325,798	-20.30%
2013-14	296,230	-	2	1,424	6	294,799	-9.51%
2014-15	288,056	-		162	1	287,893	-2.34%

## Freight car lines tax rate and base:

The property of freight line companies constitutes a special class of property. In lieu of all ad valorem taxes by either or both the State government and the local taxing jurisdictions, a tax of 3% is imposed on the total gross earnings received from all sources by such freight line companies within the State.



