

General Fund Revenue Options

| POTENTIAL CHANGES: | | FY2015-16 | FY2016-17 |
|--------------------|---|--------------------|------------------|
| | | <i>millions \$</i> | |
| 1 | Personal Income Tax - each 0.10% increase in the rate | \$168.0 | \$414.0 |
| 2 | Cigarette Tax - \$0.50 - 1/1/16; add'l \$0.25 1/1/17 | \$123.9 | \$294.4 |
| 3 | E-Cigarettes - 2/1/16 | \$7.3 | \$20.0 |
| 4 | Roll-Your-Own Cigarette Tax - 2/1/16 | \$2.0 | \$6.4 |
| 5 | Personal Income Tax - Impose tax on PA Lottery winnings - 1/1/16 | \$6.9 | \$14.4 |
| 6 | Vendor Sales Tax Discount - 1/1/16 | \$26.5 | \$66.2 |
| 7 | Sales Tax Exemption Eliminations - effective 2/1/16 | | |
| 7a | Trade-In Value | \$102.0 | \$350.0 |
| 7b | Amusement and Recreation Industries | \$68.4 | \$235.2 |
| 7c | Personal Care Services | \$41.5 | \$142.8 |
| 7d | Other Personal Services | \$35.3 | \$121.4 |
| 7e | Common Carrier | \$35.0 | \$110.0 |
| 7f | Parking Lots and Garages | \$30.6 | \$95.5 |
| 7g | Motion Picture and Video Industries | \$25.4 | \$87.7 |
| 7h | Recreational Vehicle Parks and Camps | \$13.9 | \$47.4 |
| 7i | Digital Downloads | \$5.5 | \$22.0 |
| 8 | Bank Shares Tax | \$43.6 | \$46.0 |
| 9 | Internet Gaming | | |
| 9a | Casino Operator License for Internet Gaming - \$10 million (12 casinos operating) | \$0.0 | \$120.0 |
| 9b | Vendor License - \$1 million (assumes 2 vendors partner with each casino) | \$0.0 | \$24.0 |
| 9c | 14% Tax Rate | \$0.0 | \$35.0 |
| 10 | Slots at Off-Track Wagering Sites (250 slots per OTW site) | | |
| 10a | Casino Operator License for Slots at OTWs - 8 sites | \$0.0 | \$40.0 |
| 10b | 54% Tax Rate | \$0.0 | \$80.0 |
| 11 | Business Filing Fee (C-Corps - \$750; Pass-Through Entities - \$75 minimum) | \$106.8 | \$106.8 |
| 12 | TOTAL of Potential Changes | \$842.6 | \$2,479.0 |