

Revenue Package Summary (\$ in millions)			
Tax Type	Description	Effective	2016/17
Recurring Revenue - Tax	Tax Provisions		
Cigarette Tax	\$1.00 per pack increase from \$1.60 per pack to \$2.60 per pack	8/1/2016	\$ 431.1
E-Cigarettes	40% of the wholesale price imposed on vapor producing devices and liquid cartridges	10/1/2016	\$ 13.3
Smokeless Tobacco	55 cents per ounce with a floor minimum weight	10/1/2016	\$ 48.2
Roll-Your-Own Cigarettes	56 cents per ounce with a floor minimum weight	12/1/2016	\$ 3.1
Sales Tax Vendor Discount	Cap at \$25 per month or \$300 per year. This provision leaves businesses with taxable sales of \$500,000 or less unaffected.	8/1/2016	\$ 55.5
Digital Downloads SUT	Sales and use tax on digital downloads of books, music, satellite radio and streaming video and audio.	8/1/2016	\$ 46.9
Personal Income Tax on Lottery Winnings	Applies only to cash prizes	1/1/2016	\$ 15.8
Banks Shares Tax	Rate change to 0.95 percent	1/1/2017	\$ 23.5
Table Games Tax 2% Increase	Sunsets in 3 years	7/1/2016	\$ 16.8
Net Tax Credit and Minor Changes	Various new and amended tax credits and incentives		\$ (1.8)
Educational Improvement Tax Credit	Increases the cap from \$100 million to \$125 million per year. Contained in Education Code	2016/17	\$ (25.0)
Recurring Revenue - Non-Tax	Non-Tax		
Liquor Modernization	Act 39 contains both recurring and non-recurring revenue. Recurring sources primarily include flexible pricing, Sunday sales and customer relations management.	8/8/2016	\$ 75.8
Subtotal Recurring Revenue			\$ 703.2
Non-recurring Tax Revenue			
Tax Amnesty	Contained in Tax Code		\$ 100.0
Net Tax Revenue*	Excludes liquor modernization		\$ 727.40

Additional Revenue Sources to Balance the Budget			
Non-recurring Revenue			
Liquor Modernization	Act 39 non-recurring sources primarily include licensee surcharges, auctioning of restaurant licenses and casino license fees.	8/8/2016	\$ 73.2
Internet Gaming	Pending enactment of House Bill 2150		\$ 100.0
Casino Slots License Fee	Assumed for the Philadelphia Casino		\$ 50.0
Table Games License Fee	Timing change contained in Fiscal Code		\$ 24.8
Tobacco Settlement Transfer	Contained in Fiscal Code		\$ 28.5
Volkswagen Settlement	Assumed Collection Based on Litigation		\$ 20.0
Balance Transfers	Contained in Fiscal Code		\$ 37.0
Loan from Other Funds	Contained in Fiscal Code		\$ 200.0
Subtotal from Additional Sources			\$ 533.5
Subtotal Non-recurring Revenue	Includes the Tax Amnesty Program		\$ 633.5

Net Revenue			\$ 1,336.7
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*Net Revenue: Tax Code Conference Committee Report on House Bill 1198	This varies from Net Tax Revenue above due to the EITC provisions, which are contained in the Education Code.		\$ 752.40
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