

**Subject** State general levy rate freeze  
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## Overview

H.F. 1410 freezes the rate for the commercial-industrial portion of the state general levy at the current value of 42.416 percent. Under current law, the commercial-industrial portion of the levy is set at \$784.59 million. H.F. 1410 would replace this levy amount with a set rate. The amount of tax generated by this rate would change in relation to the amount of commercial-industrial tax base.

H.F. 1410 does not make any changes to the seasonal residential recreational portion of the state general tax.

**Effective date:** Taxes payable in 2020.

## Commercial-Industrial State General Tax History

Taxes Payable Year	Levy*	Base**	Rate
2013	\$798,561,534	\$1,526,900,958	52.5%
2014	\$802,227,121	\$1,545,636,016	52.1%
2015	\$811,643,363	\$1,599,692,676	50.8%
2016	\$814,000,275	\$1,686,396,298	48.6%
2017	\$819,423,745	\$1,790,517,777	45.8%
2018	\$784,590,000	\$1,794,735,846	43.9%
2019	\$784,590,000	\$1,883,069,604	42.4%

\*Levy amount shown does not include adjustments for previous year corrections

\*\*The state general tax is levied on the net tax capacity tax base, except that the first \$100,000 of market value is excluded from the base



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