



# City Manager Report

## The City of OKLAHOMA CITY

**NO:** 1278

**DATE:** DECEMBER 18, 2018

**TO:** THE MAYOR AND MEMBERS OF THE CITY COUNCIL

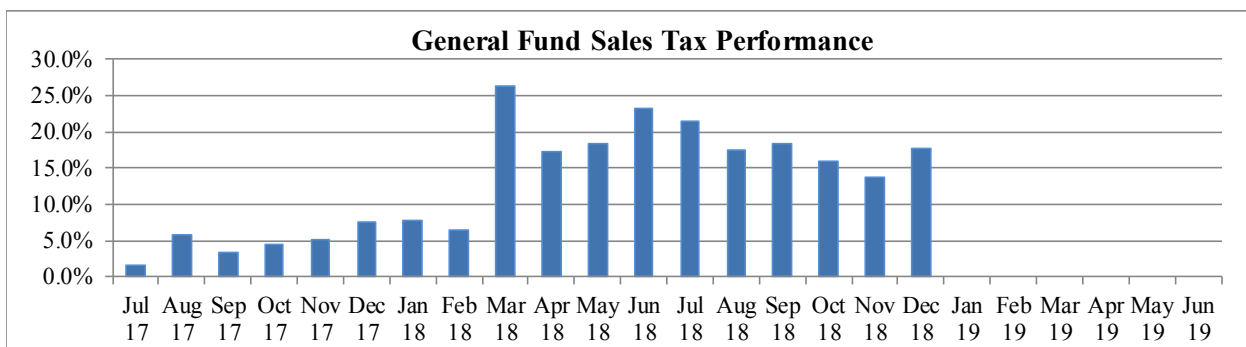
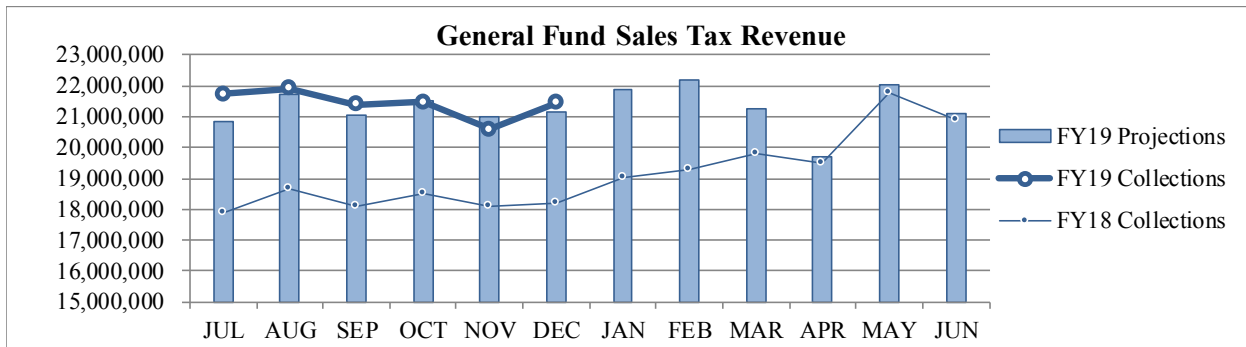
**SUBJECT:** DECEMBER 2018 SALES AND USE TAX COLLECTIONS

The majority of the December remittance includes actual collections for the second half of October and estimated collections for the first half of November. Combined sales and use taxes for the General Fund are \$7,507,542 or 5.0% above projections for the year. The quarter cent increase to the General Fund on January 1, 2018 began impacting collections in March 2018 and will continue to affect year-to-year comparisons through February 2019.

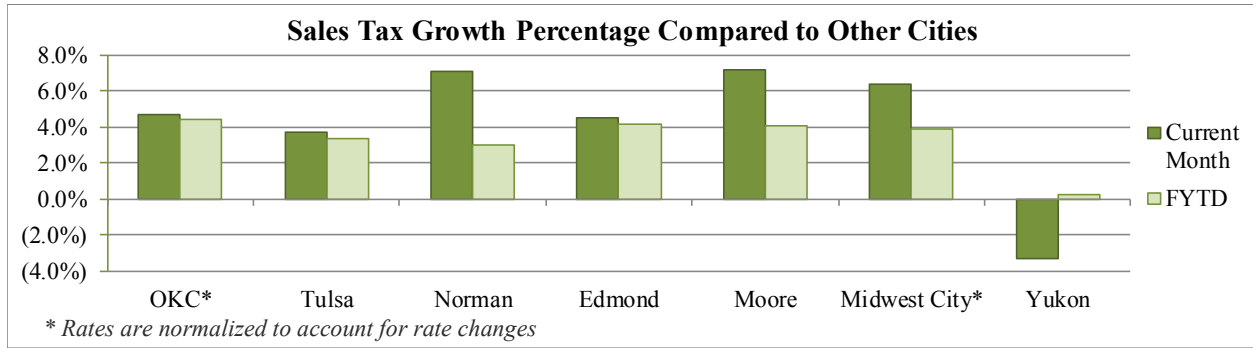
### General Fund Sales Tax

SALES TAX PERFORMANCE (vs Projection)			
Dec 18	Projection	\$ Diff	% Change
21,433,265	21,122,450	310,815	1.5%
YTD FY19	YTD Proj	\$ Diff	% Change
128,521,580	127,219,568	1,302,012	1.0%

SALES TAX PERFORMANCE (vs Prior Year)			
Dec 18	Dec 17	\$ Diff	% Change
21,433,265	18,209,009	3,224,256	17.7%
YTD FY19	YTD FY18	\$ Diff	% Change
128,521,580	109,436,686	19,084,894	17.4%

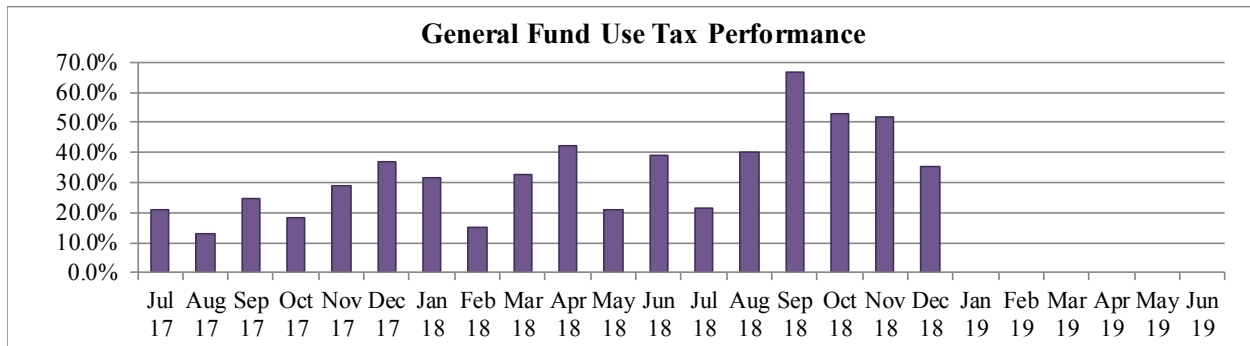
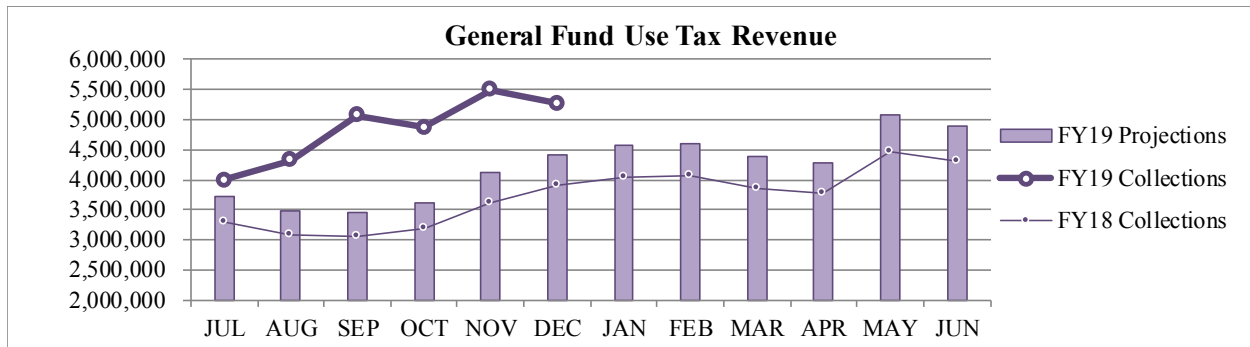


## Sales Tax Comparison to Other Cities



## General Fund Use Tax

USE TAX PERFORMANCE (vs Projection)				USE TAX PERFORMANCE (vs Prior Year)			
Dec 18	Projection	\$ Diff	% Change	Dec 18	Dec 17	\$ Diff	% Change
5,270,820	4,422,878	847,942	19.2%	5,270,820	3,901,508	1,369,312	35.1%
YTD FY19	YTD Proj	\$ Diff	% Change	YTD FY19	YTD FY18	\$ Diff	% Change
29,028,601	22,823,071	6,205,530	27.2%	29,028,601	20,132,681	8,895,920	44.2%



The variance between use tax projections and collections has been impacted in recent months by Oklahoma legislation effective July 1, 2018 requiring marketplace facilitators to collect taxes from 3<sup>rd</sup> party sellers using their online platforms.

Staff is available should you have questions or require additional information.



James D. Couch  
City Manager