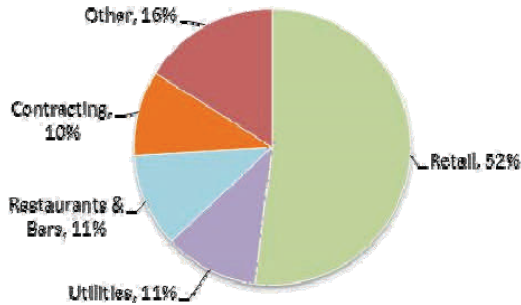


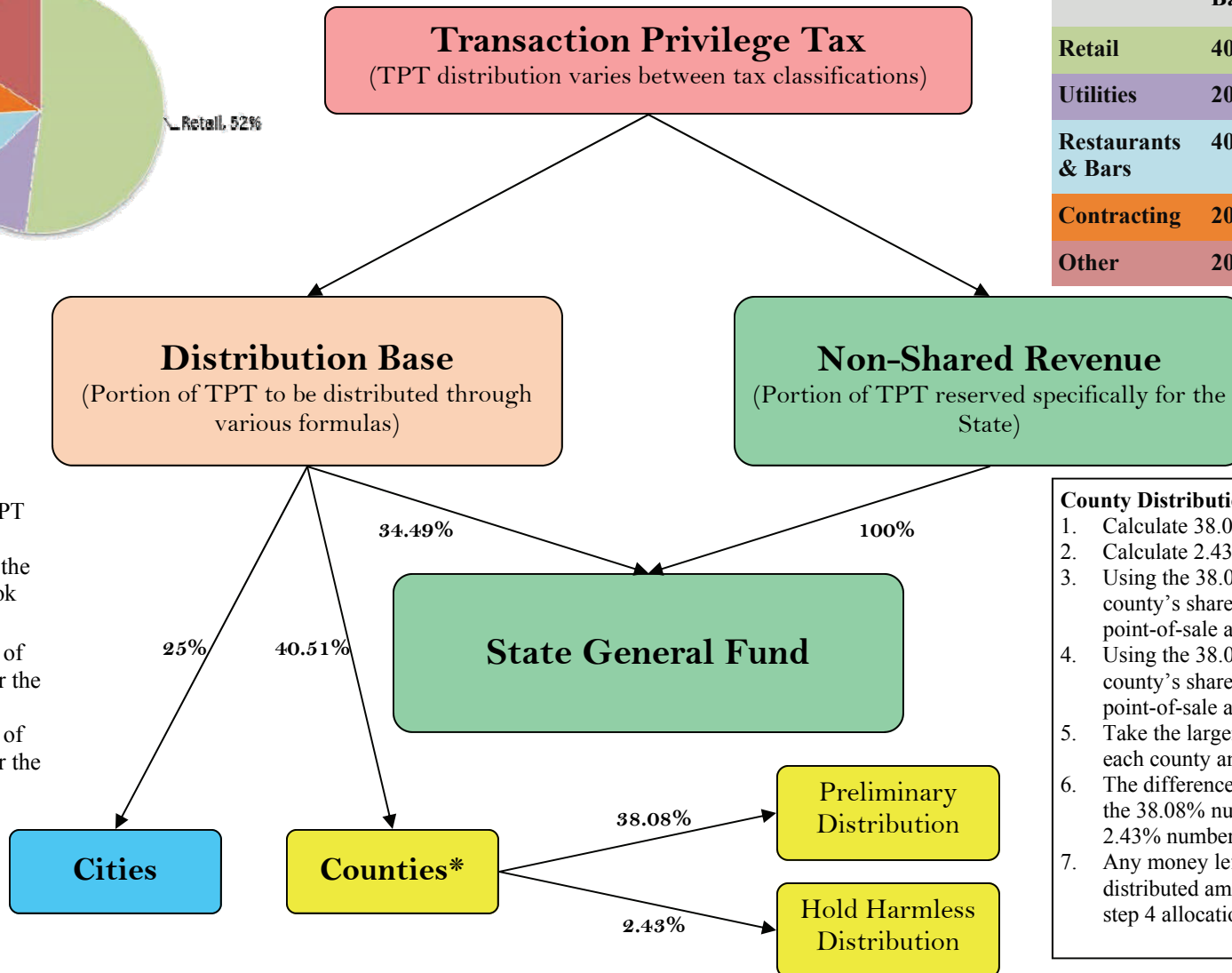


TRANSACTION PRIVILEGE TAX DISTRIBUTION

Components of TPT Revenues



Transaction Privilege Tax Classifications		
Classification	Distribution Base /1	Non-Shared Base /2
Retail	40%	60%
Utilities	20%	80%
Restaurants & Bars	40%	60%
Contracting	20%	80%
Other	20-50%	50-80%



NOTE: Distribution of TPT revenues is based on information published in the JLBC 2011 Tax Handbook

/1 Represents the portion of TPT that is designated for the distribution base
/2 Represents the portion of TPT that is designated for the non-shared base.

- County Distribution Formula Steps**
1. Calculate 38.08% of TPT distribution base
 2. Calculate 2.43% of TPT distribution base
 3. Using the 38.08% number, calculate each county's share using an average of percent of point-of-sale and percent of secondary NAV.
 4. Using the 38.08% number, calculate each county's share using an average of percent of point-of-sale and percent of census population.
 5. Take the larger of the two methods above for each county and add up for all counties.
 6. The difference between the "new" number and the 38.08% number is subtracted from the 2.43% number.
 7. Any money left from the 2.43% number is distributed among the counties based on the step 4 allocation.

* TPT revenue is distributed to counties based on the greater of point-of-sale and population, or point-of-sale and net assessed value.