

## Distribution Processing Schedule

<i>Distribution description</i>	<i>Statutory Distribution Dates</i>	<i>Treasurer Distribution Dates</i>	<i>Distributed to Whom</i>	<i>Who Calculates Distributed Amount</i>	<i>When should Counties Distribute?</i>
<b>Local Alcoholic Liquor Tax</b>	Mar. 15, June 15, Sept. 15, Dec. 15	Same as Statute	Counties & Cities	Dept. of Revenue	N/A
<b>Special City &amp; County Highway</b>	Jan. 15, Apr. 15, July 15, Oct. 15	Same as Statute	Counties & Cities	Dept of Administration & State Treasurer	N/A
<b>Highway Equalization</b>	April 15	Same as Statute	Counties	State Treasurer	N/A
<b>Local Retail Sales Tax</b>	At Least Quarterly	Monthly at the end of the month	Counties, Cities & Special Districts	Dept. of Revenue	N/A
<b>Compensating Use Tax</b>	At Least Quarterly	Monthly at the end of the month	Counties, Cities & Special Districts	Dept. of Revenue	N/A
<b>Transient Guest Tax</b>	Jan. 30, April 30, July 30, Oct. 30	Same as Statute	Counties & Cities	Dept. of Revenue	N/A
<b>Rental Motor Vehicle Excise Tax</b>	June 30	Same as Statute	Counties	Dept. of Revenue	N/A
<b>Local Ad Valorem Tax Reduction</b>	Jan. 15 & July 15	Same as Statute	Counties	Dept of Administration & State Treasurer	Upon Receipt
<b>County &amp; City Revenue Sharing</b>	Jan. 15 & Dec. 10	Same as Statute	Counties & Cities	Dept. of Administration & State Treasurer	N/A
<b>Estimate Processing Schedule</b>					
<b>Alcohol Estimate</b>	None	No later than May 15	Counties	State Treasurer	by June 1
<b>Local Ad Valorem Tax Reduction</b>	None	No later than May 15	Counties	State Treasurer	by June 1
<b>County &amp; City Revenue Sharing</b>	None	No later than May 15	Counties	State Treasurer	by June 1