

THE EQUAL AND THE MORE EQUAL: PECULIARITIES OF THE REVENUE ACCRUED FROM LOCAL BUSINESS TAX IN HUNGARY

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Abstract

One of the most important sources of revenue for Hungarian local governments are local taxes. Resolutions on introducing or not introducing local taxes may be passed by the body of representatives of the self-government of the individual settlements or municipalities. The local tax sovereignty in the Hungarian system of taxation has never been complete. Thus, regarding the limitations of local taxes introduced in relation to the Covid19 pandemic, it is not their existence but rather their results and forms that require investigation. Consequently, this study, too, is going to focus on the latter aspect. Among other things, it attempts to answer the questions how the role of local taxes, specifically, that of local business tax, has been transformed in the revenue structure and in financing or funding public tasks, and how all this has been influenced by the challenges posed by the coronavirus pandemic.

Keywords: *financial autonomy, local governments in Hungary, fiscal federalism, local taxes, local business tax.*

1. Introduction

From the aspect of financial autonomy, the most significant sources of revenue for Hungarian local governments are local taxes. The currently effective package of regulations on local taxes date back to the 1990s, although the majority of its original content has been modified during the course of the past couple of decades. Resolutions on introducing or not introducing local taxes may be passed by the body of representatives of the self-government of the individual settlements or municipalities and, since the spring of 2020, it has been possible for the general assembly of the county self-government to take this power over in certain special cases. However, levying local taxes has never been without restrictions; it is currently regulated by law what kind of taxes can be collected

and to what extent, with the minimum and maximum values specified as well as what kinds of exemptions and benefits are available. That is to say, local tax sovereignty in the Hungarian system of taxation has never been complete, not even in the case of the so-called “open-list settlement tax” introduced in 2015, because that had its legal limitations, too. Thus, regarding the limitations of local taxes introduced in relation to the Covid19 pandemic, it is not their existence but rather their results and forms that require investigation. Consequently, this study, too, is going to focus on the latter aspect. Among other things, it attempts to answer the questions how the role of local taxes, specifically, that of local business tax, has been transformed in the revenue structure and in financing or funding public tasks, and how all this has been influenced by the

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challenges posed by the coronavirus pandemic.¹

2. The Cornerstones of the Hungarian Local Taxation System

There is no real consensus about what a good local tax system is like, except that it should provide as many resources for the self-government levying it as possible. Concerning this topic, however, it is worth referring to the theoretical views of C.T. Sandford, who lists as many as seven criteria regarding the introduction of local taxes. He believes that the basis for local tax should be broad and more or less evenly distributed. The burden of the tax should affect only local inhabitants. The tax collected should ensure a high and preferably stable or constant yield. Furthermore, the collection of the tax itself has got to be economical, while the tax should be fair, transparent and it should facilitate accountability at the local level.² Although Sandford does not include it in his list, we should still add as an important requirement the expectation that it should not be possible to charge the tax on anyone else, that is to say, restrictions on tax exporting should prevail. Local trade tax (or local business tax / tax on company sales) in Hungary (hereinafter referred to as HIPA, the original Hungarian acronym) fails to conform to the disallowance of tax exportation. The reason for this is that the enterprises and businesses include the tax

burden in the pricing of their economic activities as well as in the consideration of the price of the goods they supply and the services they render. Consequently, local tax does not affect the local population. In addition, it is not evenly distributed and the mechanism of accountability is also limited.

In Hungary, an important element of the change of the political regime in the 1990s from the aspect of local financial autonomy was the passing of a bill into Law C of 1990 on Local Taxes, which regulates local tax issues.

The relevant literature on taxation identifies two distinct forms of levying local taxes.³ In the case of the traditional closed-list form of taxing, the settlements may choose from the tax types determined by the central government. The regulation of the taxes is also governed centrally and there is only a partial chance to adjust it to the local conditions. As opposed to this, in the case of the open-list form of taxing, the central government does not determine the concrete tax types; it only lists certain restricting rules to comply with, amongst which the individual self-governments enjoy a relative amount of freedom to make choices.⁴

Hungarian tax types include property taxes, such as building tax and (development) land tax; communal taxes, such as the communal tax of private individuals (on households) and tourism tax and; finally, taxes on economic activities, such as local business tax or trade tax (tax on company sales). As of the 1990s, these were

¹ The paper was prepared in the framework of Project no. 134499 titled 'Increasing government intervention in market regulation' has been implemented with the support from the National Research, Development and Innovation Fund of Hungary, financed under the K_20 "OTKA" funding scheme.

² C. Thomas Sandford, *Economics of Public Finance*, 3rd edition, Pergamon Press, Oxford, 2011, p. 239.

³ Jorge Martínez-Vázquez, Revenue assignments in the practice of fiscal decentralization. In Bosch, Núria & Durán José M. (Eds.), *Fiscal Federalism and Political Decentralization*, Edward Elgar, Cheltenham, 2008 pp. 32-33.

⁴ Gábor Kecő, A helyi önkormányzatok gazdálkodásának egyes kérdései nemzetközi kitekintésben [Specific Issues in the Economic Management of Local Self-Governments in an International Perspective], *Új Magyar Közigazgatás [New Hungarian Public Administration]*, vol. 6. 2013/1, pp. 11-12.

the most significant closed-list local taxes, which have been complemented from 2015 with the open-list “municipal tax” [in Hungarian: települési adó]. One of the objectives of the latter is to provide further revenue sources for the settlements of their own in addition to the local taxes, which have become partially tied in the meanwhile, and to the transformed central financing. In practice, this means the kinds of taxes collected on farmland, water vehicles, high buildings, agricultural tractors or even household septic tanks.

In the Hungarian system, the regulation of local taxes is a crucial issue because, up until the 2010s, they constituted an average 40% of the entire amount of own revenues.⁵ As a matter of course, the variance or deviation between the individual settlements has always been significant, due to the fact that this is the type of revenue that depends on local conditions to the greatest extent. These conditions comprise, for example, the following parameters: the size of the settlement, the structural composition of the population, the type and worth of real estate stock, and the extent of entrepreneurial presence. These together determine what amount of revenue the given settlement can expect to collect. Furthermore, it is also decisive what aptitudes the management of the given settlement disposes of concerning the involvement of sources (like, for example, what sort of network or relationship capital the mayor has) and how conscious its settlement development policies are.

It should be noted that, in the year 2020, 3156 of the total number of 3178 settlement self-governments in Hungary introduced or levied at least one kind of local tax or municipal tax, and there were only 22 self-governments altogether that did not choose this option.

3. The Peculiarities of Proceeds from HIPA

As regards the settlements’ own revenues, the largest share of own sources has been represented by the local taxes, including the local business tax to this very day. This, however, regarding its distribution, has also been favorable for the more highly developed settlements with strong performance potentials. When we survey the available statistics, it can be seen quite clearly that the tax revenue figures of the capital city and those of the so-called “county towns”⁶ have always been the highest, with those of the cities coming in second, and those of the villages (small towns or minor municipalities)⁷ significantly lagging behind.⁸ A legitimate question to ask is what the reason for this might be. Well, on the one hand, it is due to the fact that the industrial and commercial enterprises pursuing economic activities moved and settled primarily into cities or into industrial parks located next to the cities, especially into or around Budapest, not only because of the concentration of the skilled labor force at these locations but also because of the highly developed level of the infrastructure available. On the other hand,

⁵ In the time period between 1993 and 2010, local taxes amounted to 30 to 59% of the revenues of municipalities, depending on the location and other features of the individual settlements. Source: az MTA-DE Közszolgáltatási Kutatócsoport adatbankja [Database of MTA-DE Public Service Research Group].

⁶ An almost verbatim translation of *megyei jogú városok*.

⁷ An almost verbatim translation of *községek*.

⁸ According to the data supplied by Magyar Államkincstár [Hungarian State Treasury]: Tájékoztatás a bevezetett helyi adók szabályairól [Information on the Rules Concerning the Local Taxes Introduced]: <https://hukka.allamkincstar.gov.hu/Letoltes.aspx>.

we can also witness a relatively stronger lobbying activity on the part of individual cities, through which the local decision makers tried their best to “entice” companies and corporations by offering tax reductions and a circle of other benefits and exemptions to the extent allowed by law.⁹ In the long run, however, certain individual self-governments of settlements with relatively low population figures also benefited from this, and enjoyed the blessings of a significant degree of local taxable enterprises. At such locations, the per capita tax revenues are also the highest (for example, in Jászfényszaru, with a population figure of 5700, where plants of the internationally recognized corporations Samsung and ThyssenKrupp are located).

This phenomenon was most prominently recognizable in the increase of the revenue coming from local business tax but the introduction of the other local taxes also displayed a similar tendency. This economic advantage seems to have been rather significant in the case of settlements with a population figure over 10,000.¹⁰ Moreover, the introduction of local taxes in the case of villages or small municipalities in the initial stages tended to fall victim of political interests much more easily. For instance, if the amount of revenues would have been low anyway, the introduction of a building tax could result in losing the possibility of getting reelected. Furthermore, it is not a negligible fact either that, in a lot

of small municipalities, certain types of tax were not introduced simply because their administrative costs would have been higher than the amount of tax collected itself.

This situation was slightly altered after the change of government in 2010, when the system of central financing was modified and the notions of tax power capability or tax paying capacity¹¹ [in Hungarian: *adóerő-képesség*] (tax capacity estimated through the per capita local business tax yield) and mandatory expected local revenue [in Hungarian: *kötelező elvárt helyi bevétel*] (the amount that the settlement should be able to collect) were introduced, as a consequence of which almost all municipalities had no other choice but to introduce at least HIPA. In general, it can be noted that the county towns always had the highest figures for tax power capability and, as size and the degree of public administration status decreased, the lower this indicator went too. In the case of certain municipal self-governments, it is also possible that HIPA is not the most significant item because, secondly, the application of the building tax can also be highlighted or, in the case of certain touristic settlements (for example, Hajdúszoboszló, Budapest or Hévíz), the tourism tax can also be significant. Let us take a closer look then at how the revenues coming from the individual taxes shape up.

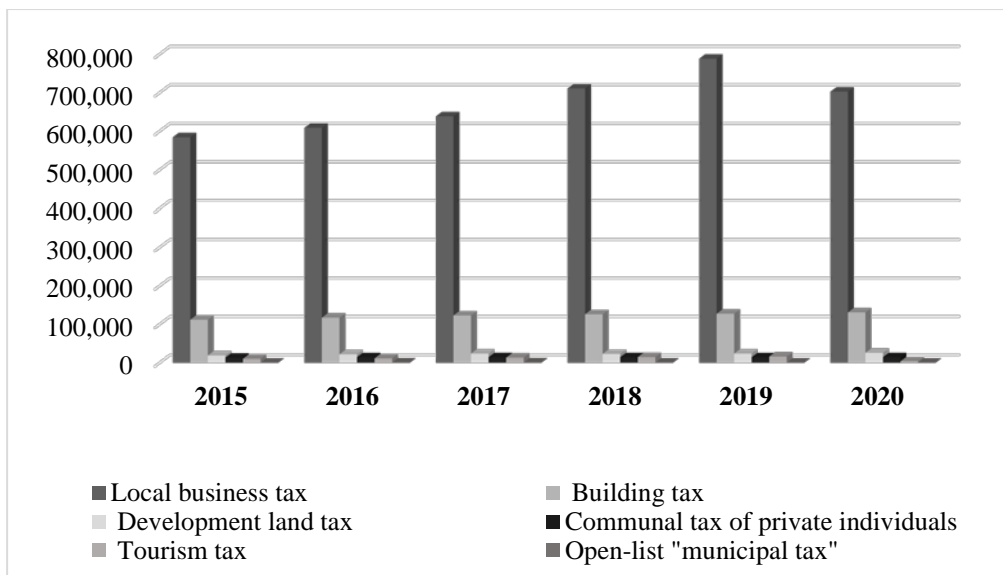
⁹ Gábor Péteri, Helyi adózás: a szükséges rossz? [Local Taxation: The Necessary Evil?] *KÖZJAVAK*, vol. 1., 2015/2., pp. 32-36.

¹⁰ MTA-DE Közzszolgáltatási Kutatócsoport adatbankja [Database of MTA-DE Public Service Research Group].

¹¹ See: Hansjörg Blöchliger et.al., Fiscal Equalisation in OECD Countries. *OECD Working Papers on Fiscal Federalism*. 2007/3, pp. 5-9.

Figure 1 shows local government tax revenues between 2010 and 2020, and it is quite easy to notice how local business tax (identified as local tax on company sales here) is the largest component compared to the size of revenues from the other taxes.

Figure 1
Local government tax revenues in Hungary
(2015-2020, million Forint)



Source: Designed by the author, based on the 2015-2019 data of KSH [Central Statistical Office] and on the 2020 data of Pénzügyminisztérium [Ministry of Finance]

A legitimate question to ask about this issue is how all this has affected the situation of the settlements concerning financing and taking care of tasks. Just because the county towns and the capital city received, or are receiving, more revenues, it does not necessarily mean that they would be able to provide public services at a higher level or that a decrease in central budget resources would be justifiable because of this. All the more so because living expenses and the related public services rendered in an urban or metropolitan environment are usually higher and more expensive. A city is supposed to cover a much broader circle of

public services than a small municipality. This is also reflected in Act CLXXXIX of 2011 on the local self-governments of Hungary (hereinafter: Möt.), with the differentiated identification of tasks detailed in it.

At the same time, it is also apparent that the higher demands of revenues have been mostly generated in the past years, after the centralization of 2010 (for example, for education, healthcare and social care), by taking care of tasks in local mass transportation, waste management and urban management. Therefore, higher local expenditures require higher local revenues

but this does not necessarily mean that the quality of these services would be higher as well. Thus, the withdrawal of a part of own revenues also eliminates this quality aspect in my opinion, and it forces a number of municipalities to settle for basic-level operation. That is to say, in practice, this means that they render the services at the minimum level and in the minimal form determined by law, and there is no possibility for developments or additional complementary services. As a matter of course, there are also winners in the system, as always. After all, there are numerous small settlements that collect significant amounts of local tax or, exactly, as a consequence of the peculiarity of financing, certain settlements may receive central budget support amounts not only according to the principle of “necessity and proportionality.”

The issue of local tax revenues and capacities was closely connected to the financing system and budgetary regulations in effect after 2013. The reason for this was that the budget acts confirmed the rules concerning inclusion, that is, the correction based on local revenue capacities, which amount then was deducted from the calculated support or subsidy. For this purpose, the domestic rules and regulations identified a local tax, which was the local business tax. In the beginning, the expected revenues corresponded to 0.5% of the 2011 HIPA tax base. In the case of settlements where HIPA had not been introduced yet, the average business tax base per capita of a settlement of identical settlement category and population figure was applied. Due to this, the municipalities belonging to this latter circle were forced to levy at least this

extent of business tax if the central contribution did not fully cover the costs of individual tasks and responsibilities.¹² The objective of increasing local interest this way might have been welcome; however, it failed to handle the situation properly when the majority of small settlements did not levy such a tax because they simply did not have anything to be taxed as there was no significant business or trade activity present.

The form of inclusion in recent years has been continuously transformed and modified through the introduction of complementary regulations, which differentiated the extent of decrease based on the individual tax brackets. As a consequence, 100% of the extent mentioned was deducted only if the per capita tax capacity of the municipality was over HUF 15,000. Then, in 2016, settlements were ranked and classified in 12 categories, with a separate treatment reserved for the capital city and its districts.¹³ In addition, entitlement to supplements was established for the municipalities not affected by the reduction of support during the course of net financing. In 2017, another change was the introduction of the so-called solidarity contribution, which the more affluent settlements had to pay into the central budget (as of 2020, this concerned those with a per capita tax capacity over HUF 15,000).

As of 2021, the system of inclusion has been replaced with the system of supplementing and the solidarity contribution mentioned above, the objective of the latter of which is to serve in general the mechanism of equalization concerning the inequalities resulting from tax capacity among the settlements.¹⁴ In the case of the

¹² Point 1/c of Annex 2 of Budget of 2013.

¹³ 3 of Act CXXXIII of 2006: For calculating the per capita tax capacity in Budapest, the total population figure of the districts of the capital city has to be taken into consideration as the population of Budapest.

¹⁴ 2.2.2.1. of II. of Act XC of 2020 on the 2021 central budget of Hungary.

solidarity contribution, the threshold has increased, so it is at HUF 22,000 per capita or more of tax capacity when municipalities are under obligation to pay, which is a response to the HIPA revenues' decrease due to the effects of the pandemic. As regards the framework of supplementing, it is the municipalities with minor tax capacities that now receive support between 20 and 50%. According to the Ministry, all these changes in the past year have partially served the efforts to handle the effects of the covid19 pandemic. Let us now take a closer look at how exactly the local revenue possibilities have changed recently.

4. Withdrawal and Distribution of Funds: New Forms of Redistribution

Following the local outbreak of the coronavirus pandemic at the beginning of 2020, the extraordinary situation required a number of regulatory measures that affected the local self-governments as well. The obligation to pay tourism tax was temporarily suspended, the 40% of motor vehicle tax that remained with the municipalities became a resource for pandemic fund [in Hungarian: *járványügyi alap*], while certain self-governments lost considerable revenues due to the introduction of free parking on public premises for almost a year and to the decreasing HIPA revenues caused by the shrinkage of local economies. In response to this, the Government introduced

supplements from the central budget through various compensational mechanisms. On the basis of all this, it seems quite legitimate to ask the following question: if the Government wished to compensate for the lost or missing revenues, for what purpose had they been withdrawn in the first place and what would be the result of this?

Among the changes concerning the system of self-governments, Government Decree 135/2020. (IV. 17.) needs to be highlighted here, which allowed for the establishment of economic zones on the pretext of controlling or combating the pandemic.¹⁵ At this point, it should be noted that, according to the act on local business tax, if an area and its immediate environment achieves a special status, it is going to be the geographically responsible and competent body of representatives at the county level that can introduce the local taxes there, while the municipal government loses its right to exercise its powers to levy taxes.¹⁶ The first example for this designation occurred through Government Decree 136/2020. (IV. 17.), which designated a special economic zone in the public administration area of the city of Göd (more specifically, the premises of the company Samsung SDI Magyarország Zrt.). As a result, the ownership of the public roads, squares and parks was passed on to the county government, which became entitled to levy and collect local taxes according to the effect of the decree mentioned above.¹⁷ The city of Göd lodged a constitutional complaint against this decision; however, the Supreme Court

¹⁵ In a case when the institution is designated as a top-priority investment from the aspect of the national economy, it requires at least HUF 100 billion total cost, it has an economic significance with an impact on a considerable portion of the area of the county and it serves the purpose of helping to avoid massive job losses or of implementing a new investment or the expansion of current investments.

¹⁶ Government Decree 135/2020. (IV. 17.) on measures required for the stability of the national economy in relation to the emergency situation.

¹⁷ Dóra Lovas, Nem alaptörvény-ellenes a gödi különleges gazdasági övezet kijelölése [The designation of a special economic zone at Göd is not unconstitutional], 2020, Kózzavak blog. Available at: <https://kozjavak.hu/nem-alaptorveny-ellenes-godi-kulonleges-gazdasagi-ovezet-kijelolese> (Date of access: May 29, 2021).

acting on this basis also confirmed that this ruling was not unconstitutional.¹⁸

According to another government decree that entered into force on May 21, 2020, until December 31, 2020, and also during the emergency in 2021, tourism tax for guest nights need not be paid by the taxpayers and it need not be collected by the tax collectors. At the same time, however, the established but uncollected tax needs to be declared to the tax authority.¹⁹ The municipal governments have been promised by the Government to receive budget support grants of the same amount as the tax not paid by the taxpayers of tourism tax. In the meanwhile, the settlements have also lost the central support issued previously as support for holiday resorts [in hungarian: *üdülõhelyi támogatás*].

At the end of 2020, a range of new restricting regulations were introduced for the year 2021 on halving the maximum rate of the business tax and on freezing the introduction of new local taxes and municipal taxes.²⁰ By reducing the HIPA tax burden, the Government intended to relieve the enterprises and businesses that had got into a difficult situation. However, in terms of its effect, it is not negligible that the loss of revenues affects mostly the major cities

and predominantly those governed locally by the opposition, who had largely exhausted their reserves by or in 2020. As we have seen before, according to the data issued by MÁK [Hungarian State Treasury], the most significant local tax revenue is HIPA, which constitutes almost 80% of such revenues. In addition, as I have also mentioned above, its distribution is rather unequal.

Figure 2 illustrates the unequal proportion and distribution of HIPA in the individual settlement categories. In the legend keys at the bottom, the numbers in between brackets show the number of municipalities that belong to the individual categories. In 2020, almost one quarter (23%) of the total revenues from HIPA was collected by county towns, while another quarter, or slightly more than a quarter (27%) was earned by cities.²¹ Furthermore, the majority of the municipalities levied the maximum 2% in this tax category. According to the data provided by MÁK, the total 2020 figure yield from HIPA was close to HUF 703 billion, which might even be reduced by half in 2021 because of halving the tax rate, causing a loss of HUF 2-300 billion.

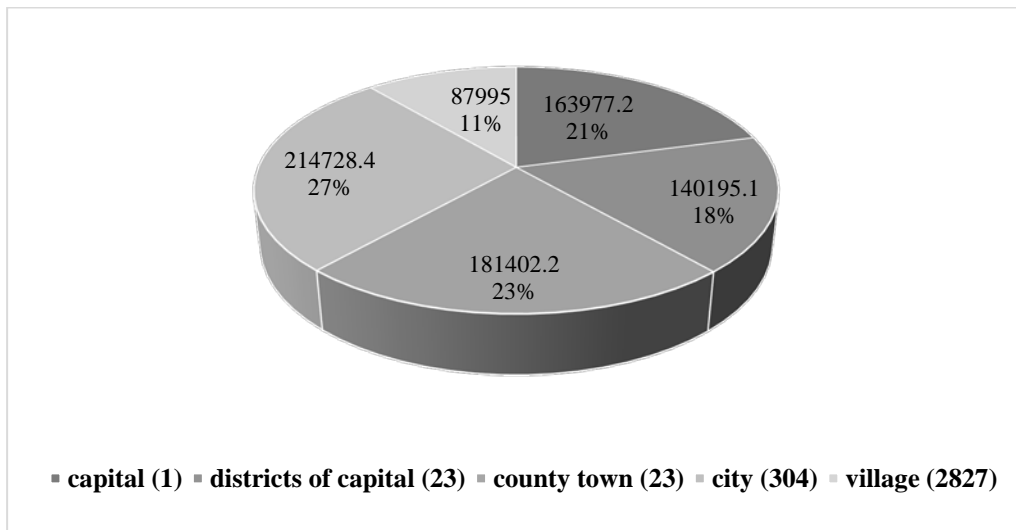
¹⁸ Supreme Court decision on case IV/839/2020.

¹⁹ Government Decree 140/2020. (IV. 21.).

²⁰ Government Decree 535/2020. (XII. 1.) on local tax measures required for easing the impact of the coronavirus pandemic on the national economy.

²¹ Iлона Németh – Katalin Halkóné Berkó (Eds.), A helyi önkormányzatok adóztatási gyakorlata. [Taxation Practice of Local Self-Governments.] *Az Állami Számvevõszék elemzése. [An Analysis of State Audit Office]*, Budapest, 2021, pp. 19-20.

Figure 2
Distribution of revenues from HIPA (in HUF million) broken down to settlement categories (2020)



Source: Designed by the author, based on the data of Pénzügyminisztérium [Ministry of Finance], ÁSZ [State Audit Office] 2021 and Magyar Államkincstár [Hungarian State Treasury]

Related to the withdrawal of funds and, presumably, as a response to the same, another decree issued by the central government²² allocated support for several municipalities on the basis of criteria not revealed or agreed on in advance. This support was significant especially in the case of county towns, which would normally be affected by changes in HIPA to the highest degree anyway. Altogether, 17 out of the 23 county towns were granted such assistance, including all 12 of the pro-government municipalities. Among the districts of the capital city though, there were only two recipients, despite the fact that the loss of revenues from HIPA was very likely to affect all of them without exception. At the same time, it should also be noted that this

support could be used for performing municipal tasks more liberally than usual, except in the case of a few settlements, where it was the decree itself that determined its objective. Altogether, a total amount of HUF 23.7 billion was granted an apportioned by the central budget to the county towns. Although this figure might seem considerable, it does not even come close to covering the losses of the municipalities expected to amount to several millions due to the pandemic and to the projected “tax halving” in 2021. The big question is whether this will result in further tailored forms of support or might foreshadow yet another possibility for collecting municipal debts. All the more so

²² Appendix 1 of Government Decree 2005/2020. (XII. 24.).

because there have been certain rumors²³ around recently about how the Government would possibly ease the otherwise strict rules on raising funds or capital, thus simplifying the processes of issuing bonds or taking loans. The choice of fundraising or borrowing also emerged as a possibility for the Municipality of Budapest in an agreement made public in November 2020, which contained a resolution to work out a crisis management proposal in cooperation with Budapest Chamber of Commerce and Industry. This would allow issuing a zero-interest rate bond to be purchased by Hungarian National Bank, and the source of revenue would be used for assisting SMEs in difficulty.

5. What's Next? Conclusions

In sum, the measures taken in relation to the pandemic and the loss of resources have not affected the municipalities in an equal fashion, and their impact may be quite different in each case. A few of the questions raised concern whether the source equalization mechanism of the motor vehicle tax would be permanently removed from the Hungarian system or a part of the resource would eventually be returned to where it is collected in the first place. Does reducing the rate of HIPA represent actual assistance for businesses indeed? We might also wonder if a system of support available specifically for local businesses and enterprises or a corporate tax reform would have proved to be a better approach in this case. At any rate, the current system of support seems to treat the resources recently lost by the municipalities and their

replacement techniques in a rather unequal fashion.

Regarding the “newfangled” method of allocating support in an attempt to handle the loss of resources, Federation of Hungarian Local Governments [in Hungarian: *Magyar Önkormányzatok Szövetsége*] have expressed their disagreement.²⁴ The members of the federation wished to highlight, and I also consider it important to underline, that there were predominantly political considerations emerging in the allocation of funds, while halving HIPA did not in fact provide substantial assistance to businesses afflicted by the crisis. At the same time, however, all this might represent a hazard for taking care of public tasks and responsibilities in the long run. Thus, for example, the provision of proper mass transportation, road and public space maintenance, childcare in kindergartens and nurseries or, specifically, cultural, health and social benefits might be endangered, in the case of which municipalities typically used to supplement the central funding with their own resources even before. The effects of this would ultimately affect the consumers of public services if they can access said services in differing degrees of quality in different settlements, which would then also threaten the objective of the much debated efficiency gains.

As we can see, the “belt” of municipalities, which has been tightened quite considerably in the past couple of years, might be contracted even further in the future. The pandemic may influence not only local businesses but also local performance of tasks and budgetary management in the same way and, as a

²³ <https://magyarorszag.hu/belfold/kosa-lajos-napirenden-van-az-onkormanyzatok-terheinek-csokkentese-9124796/> (Date of access: May 29, 2021).

²⁴ <https://merce.hu/2020/12/28/az-iparuzesi-ado-es-az-onkenyes-penzosztas-miatt-atlathato-kompenzacios-javaslatot-varnak-az-onkormanyzatok-a-kormanytol/> (Date of access: May 29, 2021).

consequence, drive some self-governments to a predetermined track or a collision course. Nevertheless, it is also evident that the current mechanism of the deduction and allocation of resources generates a few winners as well. This latter feature only reinforces the practice experienced in recent years about how the settlement support grants that are allocated through specifically tailored and earmarked mechanisms will continue to break the mechanism of central financing.

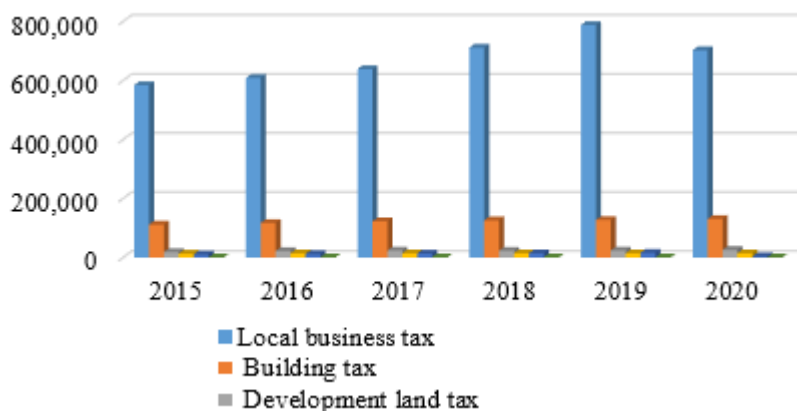
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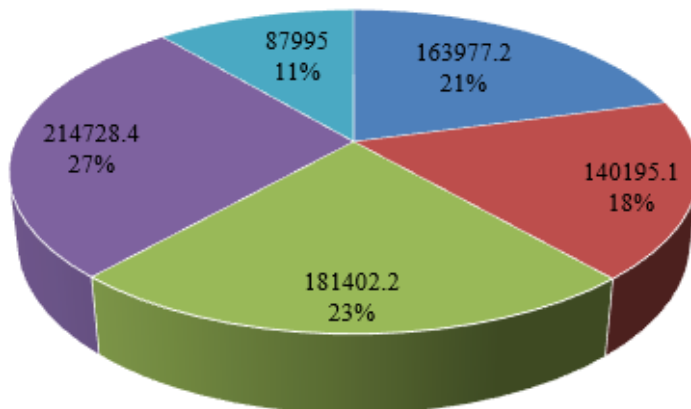
Appendix 1

3.1.17.4. Nemzeti adólista – az adók és társadalombiztosítási hozzájárulások nemzeti osztályozásának teljes részletezése – Helyi önkormányzat (1995–) [folyó áron, millió forint]												
Kód		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
D.214L_01	Helyi iparüzési adó	443,093	457,308	471,031	500,868	523,125	584,380	608,982	638,731	711,276	788,308	702904
D.29A_01	Építményadó	71,025	80,987	96,318	102,719	105,022	111,963	117,521	123,130	126,277	127,594	131117
D.29A_02	Telekadó	9,861	10,310	17,523	19,395	17,938	19,102	22,112	24,018	23,165	24,095	26178
D.59F_01	Magánszemély kommunális adója	10,124	11,099	13,161	13,175	13,002	13,451	14,589	14,765	14,621	14,566	14758
D.59F_02	Idegenforgalmi adó	5,798	6,761	7,682	8,411	9,126	10,475	11,676	13,602	14,863	16,249	3957
	Települési adó										54,910	621
							2015	2016	2017	2018	2019	2020
D.51E_03	Települési adó (jövedelmi típusú)	-	-	-	-	-	14	5	6	0	0	
D.59A_01	Települési adó (egyéb típusú)	-	-	-	-	-	227	743	816	534	453	
D.91B_02	Települési adó (vagyoní típusú)	-	-	-	-	-	217	269	273	281	224	
	Települési adó					Millió Ft	458	1017	1095	815	677	621
D.59D_01	Gépjárműadó	25,994	25,497	24,172	12,014	12,202	12,669	12,642	13,127	13,724	14,502	
D.29B_02	Gépjárműadó (helyi)	45,118	46,576	46,488	16,004	16,173	16,660	16,620	17,401	18,192	19,224	

	2015	2016	2017	2018	2019	2020
Local business tax	584,380	608,982	638,731	711,276	788,308	702904
Building tax	111,963	117,521	123,130	126,277	127,594	131117
Development land tax	19,102	22,112	24,018	23,165	24,095	26178
Communal tax of private individuals	13,451	14,589	14,765	14,621	14,566	14758
Tourism tax	10,475	11,676	13,602	14,863	16,249	3957
Open-list "municipal tax"	458	1017	1095	815	677	621



Appendix 2



■ capital (1) ■ districts of capital (23) ■ county town (23) ■ city (304) ■ village (2827)

capital (1)	163977.2
districts of capital (23)	140195.1
county town (23)	181402.2
city (304)	214728.4
village (2827)	87995