

The goal of this thesis is to provide reader with insight on historical development, current status and possible future development of budgetary allocation of taxes, which are allocated to budgets of municipalities, what consequences can changes in budgetary allocation of taxes have on whole country, or in another cases on single municipality.

To fulfil this goal, there is at the beginning situated necessary introduction to budget and tax law. There are principles of budget law and construction of taxes described primarily. Thereinafter, there is defined municipality, rules of municipality management and described budget procedure, on which have taxes, which are income of municipal budgets according of law number 243/2000 Sb., o rozpočtovém určení daní, major impact.

In next chapters are analysed taxes individually, mainly is analysed development of theirs allocation to municipal budgets from year 1993. One of those taxes is land value tax, which is because of its exclusive allocation to municipalities analysed from different angle, it is described, how municipalities can influence the income from this tax, which is difference from the others, because income from other taxes can not be modified by municipalities. Other taxes are income taxes and added value tax. In case of these taxes the development of laws is described and analysed. There is also analyzed relation to budgetary allocation and amount of resources, which are allocated to municipal budgets. There is also mentioned historical distribution of total amount of municipal resources between municipalities themselves, its development and current status.

The conclusion of this thesis provides a summary of previous chapters and possible future development, which includes ratio of tax income on total municipal income. There is also mentioned shared tax income, development of amount of resources, and its redistribution among municipalities, its future development. The presented diploma thesis is elaborated on the basis of a valid and effective legal status as of 1st April 2016.