

**STATE  
OF  
MICHIGAN**



# **REVENUE**

## **SOURCE and DISTRIBUTION**

**HOUSE  
FISCAL  
AGENCY**

Mitchell E. Bean, Director

**July 2009**

**HOUSE FISCAL AGENCY  
GOVERNING COMMITTEE**

**George Cushingberry, Jr.**

**Andy Dillon**

**Kathy Angerer**

**Chuck Moss**

**Kevin Elsenheimer**

**Dave Hildenbrand**

**MICHIGAN HOUSE OF REPRESENTATIVES  
APPROPRIATIONS COMMITTEE**

**George Cushingberry, Jr. Chair**

**Richard Hammel, Vice Chair**

**Joan Bauer**

**Doug Bennett**

**Terry Brown**

**Robert Dean**

**Fred Durhal**

**John Espinoza**

**Lee Gonzales**

**Vincent Gregory**

**Shanelle Jackson**

**Michael Lahti**

**Richard LeBlanc**

**Gary McDowell**

**Fred Miller**

**Alma Smith**

**Dudley Spade**

**Jon Switalski**

**Rashida Tlaib**

**Chuck Moss, Minority Vice Chair**

**David Agema**

**Darwin Booher**

**Bill Caul**

**Robert Genetski**

**Kevin Green**

**Gail Haines**

**Dave Hildenbrand**

**Matt Lori**

**John Proos**

**Bill Rogers**

**Tonya Schuitmaker**

STATE OF MICHIGAN  
HOUSE OF REPRESENTATIVES



HOUSE FISCAL AGENCY

**MITCHELL E. BEAN, DIRECTOR**

P.O. Box 30014 ■ LANSING, MICHIGAN 48909-7514  
PHONE: (517) 373-8080 ■ FAX: (517) 373-5874  
[www.house.mi.gov/hfa](http://www.house.mi.gov/hfa)

**GOVERNING COMMITTEE**

GEORGE CUSHINGBERRY, JR., CHAIR  
ANDY DILLON  
KATHY ANGERER

CHUCK MOSS, VC  
KEVIN ELSENHEIMER  
DAVE HILDENBRAND

July 2009

TO: Members of the House of Representatives

This report provides information on the source and distribution of revenue for the State of Michigan, and compares projected FY 2008-09 revenue with estimated FY 2009-10 revenue. Estimates in this report are based on revenue amounts agreed to at the May 2009 Consensus Revenue Estimating Conference and revenue detail in the FY 2009-10 Executive Budget Recommendation.

Please note:

Revenue figures **do not include** Federal Stimulus assumptions in the FY 2009-10 Executive Recommendation.

Revenue figures **do not include** tax changes recommended in the FY 2009-10 Executive Recommendation.

This publication includes FY 2008-09 estimates for taxes, by type of tax, and provides information for each tax with regard to the tax base, rate, and disposition. It also includes state revenue dedication information including tax type, dedicated amount, and recipient of dedicated funds.

This report was prepared by Rebecca Ross, Senior Economist, and produced for publication by Kathryn Bateson, Administrative Assistant.

Please do not hesitate to contact me if you have questions regarding the information in this report.

A handwritten signature in black ink that reads "Mitchell E. Bean".

Mitchell E. Bean  
Director



# TABLE OF CONTENTS

## REVENUE SOURCES

Total State Revenue .....	3
General Fund/General Purpose Revenue .....	7
School Aid Fund Revenue .....	11
Transportation Revenue .....	15

## REVENUE DISTRIBUTION

Casino Wagering Tax Revenue .....	19
Federal Revenue .....	23
Income Tax Revenue .....	27
Sales Tax Revenue.....	31
Single/Michigan Business Tax Revenue.....	35
Tobacco Tax Revenue .....	39
Transportation Revenue .....	43
Use Tax Revenue.....	47

## STATE AND LOCAL TAX INFORMATION

### Business Privilege Taxes

Accommodations (Hotel/Motel).....	52
Airport Parking Excise.....	52
Casino Wagering.....	52
Corporate Organization .....	52
Foreign Insurance Company Retaliatory .....	52
Oil and Gas Severance.....	52
Simulcast Wagering .....	53
Single/Michigan Business .....	53
Unemployment Compensation .....	53

### Income Taxes

Personal Income .....	53
Uniform City Income .....	53

### Consumption Taxes

Beer .....	54
Liquor .....	54
Sales .....	54
Tobacco Products .....	54
Uniform City Utility Users .....	54
Use .....	54
Wine .....	54

Property Taxes	
Commercial Forest .....	55
County Real Estate Transfer .....	55
General Property .....	55
Industrial Facilities .....	55
Low Grade Iron Ore Specific.....	55
Mobile Home Trailer Coach .....	55
Neighborhood Enterprise Zone Facilities .....	56
Private Forest .....	56
State 6-Mill Education .....	56
State Real Estate Transfer.....	56
Technology Park Facilities .....	56
Utility Property .....	56

Transportation Taxes	
Aircraft Weight.....	57
Aviation Gasoline.....	57
Diesel Fuel .....	57
Gasoline .....	57
Liquefied Petroleum Gas .....	57
Marine Vessel Fuel .....	57
Motor Carrier Fuel .....	57
Motor Vehicle Registration .....	58
Watercraft Registration.....	58

**STATE REVENUE DEDICATION**

Business Privilege Taxes .....	60
Income Tax and Lottery Proceeds .....	60
Consumption Taxes .....	60
Property Taxes .....	61
Transportation Taxes.....	62



**Total  
State Revenue  
by  
Source**

**FY 2008-09  
and  
FY 2009-10**

		<u>FY 2008-09</u>	<u>% of Total</u>	<u>FY 2009-10</u>	<u>% of Total</u>
<b>TOTAL STATE REVENUE BY SOURCE</b>	Federal Funds	\$14,920.6	36.3	\$15,540.2	38.2
	Sales & Use Taxes	7,364.2	17.9	7,261.3	17.8
	Income Taxes	6,057.7	14.7	5,353.9	13.2
	Non-Tax Revenue	3,014.1	7.3	3,212.2	7.9
	Business Taxes	2,403.6	5.8	2,457.8	6.0
	Other Taxes	2,361.2	5.7	2,103.8	5.2
	Transportation Revenue	1,969.6	4.8	1,948.8	4.8
	State 6-Mill Education Tax	2,006.0	4.9	1,866.8	4.6
	Tobacco Taxes	1,015.6	2.5	964.4	2.4
	<b>TOTAL</b>	<b>\$41,112.6</b>		<b>\$40,709.1</b>	

**FY 2008-09  
and  
FY 2009-10**

(MILLIONS OF DOLLARS)

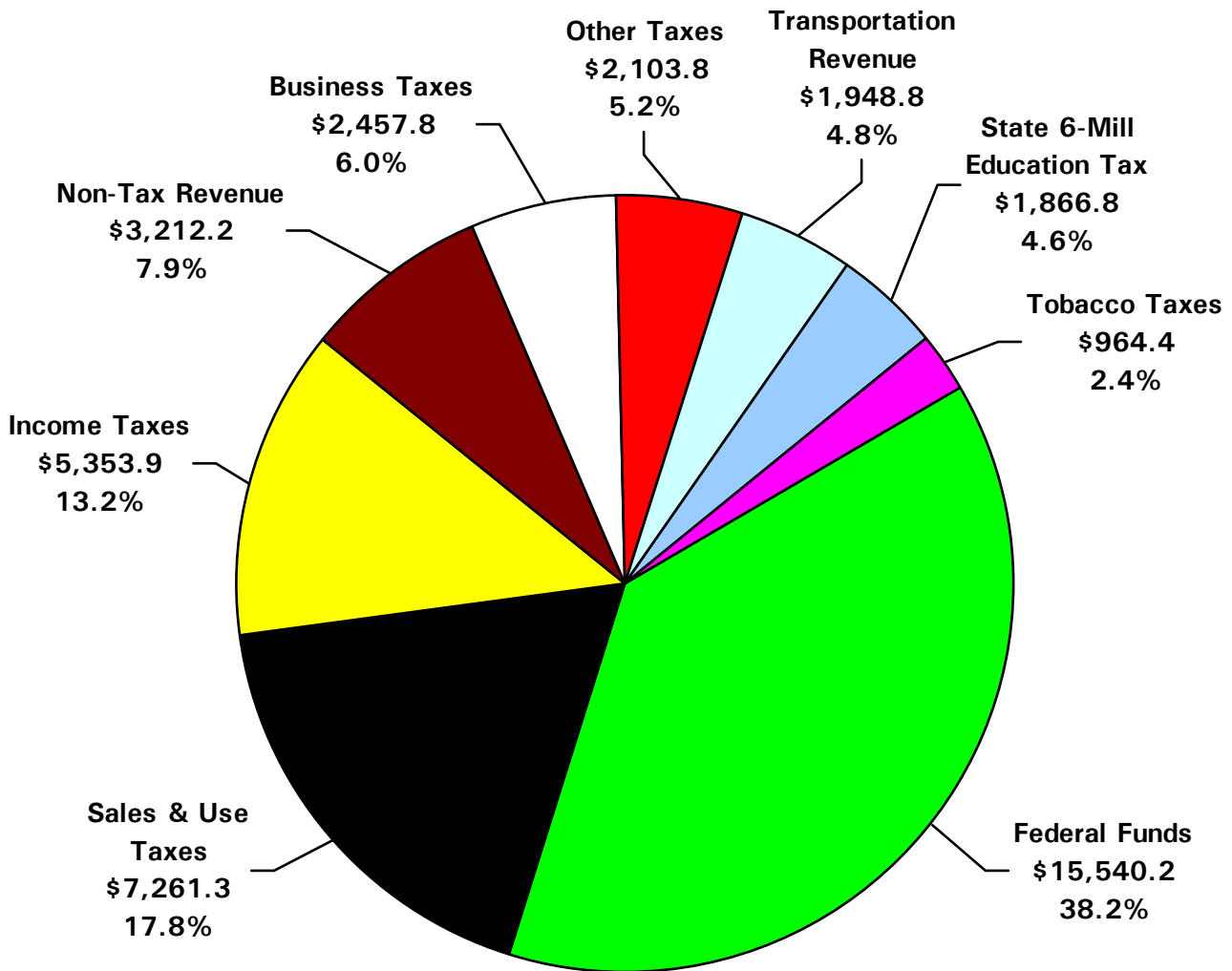
<b>FEDERAL FUNDS</b>	Total federal funds used in the state budget.
<b>SALES &amp; USE TAXES</b>	Use tax is a specific excise tax on the use, storage, or consumption of tangible personal property not subject to the sales tax. Tax rate is currently 6% for both sales and use taxes.
<b>INCOME TAXES</b>	Includes withholding, annual, and quarterly collections less refunds. Current tax rate is 4.35%.
<b>NON-TAX REVENUE</b>	Includes revenue from local agencies, state-provided services, licenses, permits not related to transportation, and lottery transfers to the School Aid Fund.
<b>BUSINESS TAXES</b>	Includes Michigan business tax (MBT), insurance company tax, and the casino wagering tax. The MBT consists of a 4.95% tax on business income and a 0.8% tax on gross receipts less purchases from other firms.
<b>OTHER TAXES</b>	Includes liquor, beer, wine, and gas and oil severance taxes.
<b>TRANSPORTATION REVENUE</b>	Includes gas, diesel fuel, and aviation fuel taxes; fees; and other transportation revenue. Excludes federal aid and sales tax transportation revenue.
<b>STATE 6-MILL EDUCATION TAX</b>	Levied on all property; 100% dedicated to the School Aid Fund.
<b>TOBACCO TAXES</b>	Cigarette tax is \$2.00 per pack; tax on other tobacco products is 32%.



**STATE OF MICHIGAN  
TOTAL STATE REVENUE BY SOURCE  
FY 2009-10**

**TOTAL RESOURCES: \$40,709.1 MILLION**

(Chart dollars in millions)







**General Fund/  
General Purpose  
Revenue  
by  
Source**

**FY 2008-09  
and  
FY 2009-10**

		<u>FY 2008-09</u>	<u>% of Total</u>	<u>FY 2009-10</u>	<u>% of Total</u>
<b>GENERAL FUND/ GENERAL PURPOSE REVENUE BY SOURCE</b>	Income Taxes	\$4,156.8	55.9	\$3,568.4	51.3
	Single/Michigan Business Tax	1,430.8	19.2	1,486.4	21.4
	Sales & Use Taxes	800.6	10.8	869.0	12.5
	Other Sources	508.7	6.8	500.8	7.2
	Insurance Company Tax	243.8	3.3	243.8	3.5
	Tobacco Taxes	203.2	2.7	193.1	2.8
	Liquor, Beer, & Wine Taxes	88.0	1.2	88.2	1.3
	Casino Wagering Tax	3.4	0.0	0.0	0.0
		<b>TOTAL</b>	<b>\$7,435.3</b>		<b>\$6,949.7</b>

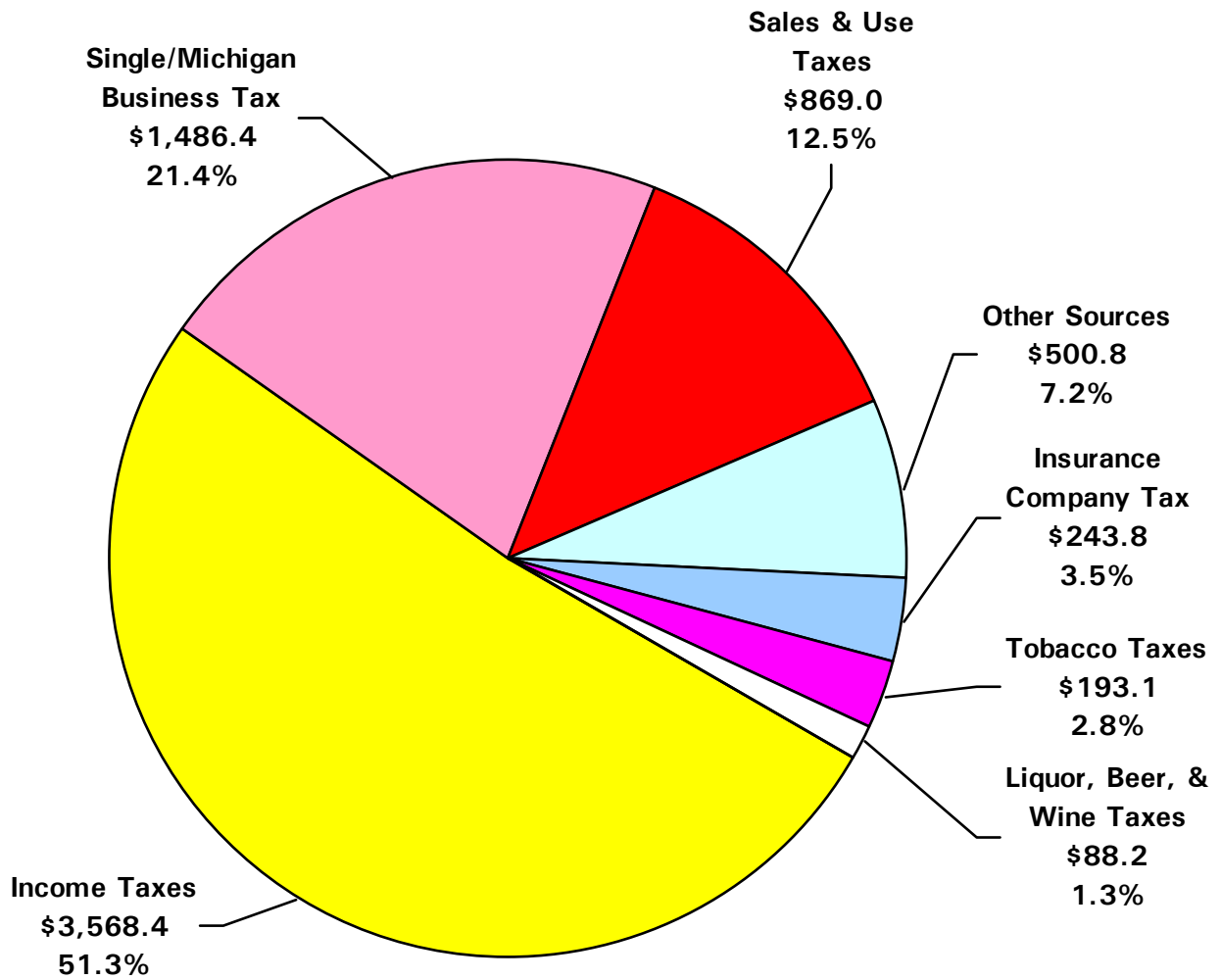
(MILLIONS OF DOLLARS)

<b>INCOME TAXES</b>	General Fund/General Purpose receives income tax revenue not allocated to the School Aid Fund. Current tax rate is 4.35%.
<b>SINGLE/MICHIGAN BUSINESS TAX</b>	Includes Michigan business tax (MBT), insurance company tax, and the casino wagering tax. The MBT consists of a 4.95% tax on business income and a 0.8% tax on gross receipts less purchases from other firms.
<b>SALES TAX</b>	General Fund/General Purpose receives sales tax revenue not allocated to local units of government for revenue sharing, the Comprehensive Transportation Fund, the School Aid Fund, or public health programs. Current tax rate is 6%.
<b>USE TAX</b>	A specific excise tax on the use, storage, or consumption of tangible personal property not subject to the sales tax. General Fund/General Purpose receives 66.7% of the total and School Aid Fund receives 33.3% of the total. Current tax rate is 6%.
<b>OTHER SOURCES</b>	Includes taxes on gas and oil severance, utility property, and horse race wagering; certain penalty and interest payments; and federal funds.

**STATE OF MICHIGAN  
GENERAL FUND/GENERAL PURPOSE REVENUE  
BY SOURCE  
FY 2009-10**

**TOTAL RESOURCES: \$6,949.7 MILLION**

(Chart dollars in millions)







**School Aid Fund  
Revenue  
by  
Source**

**FY 2008-09  
and  
FY 2009-10**

		<u>FY 2008-09</u>	<u>% of</u> <u>Total</u>	<u>FY 2009-10</u>	<u>% of</u> <u>Total</u>
		<b>SCHOOL AID FUND REVENUE BY SOURCE</b>	Sales Tax	\$4,514.6	36.1
	State 6-mill Education Tax	2,006.0	16.0	1,866.8	15.4
	Income Tax Earmarking	1,899.4	15.2	1,784.1	14.7
	Federal Funds	1,562.0	12.5	1,561.8	12.9
	Michigan Business Tax	729.0	5.8	727.6	6.0
	Lottery Transfer	688.1	5.5	677.0	5.6
	Use Tax	384.2	3.1	398.0	3.3
	Tobacco Taxes	403.0	3.2	381.2	3.1
	Real Estate Transfer Tax	100.0	0.8	108.0	0.9
	Casino Wagering Tax	109.6	0.9	106.9	0.9
	Specific Taxes	73.1	0.6	68.1	0.6
	Liquor Excise Tax	36.5	0.3	36.7	0.3
	<b>TOTAL</b>	<b>\$12,505.5</b>		<b>\$12,124.9</b>	

(MILLIONS OF DOLLARS)

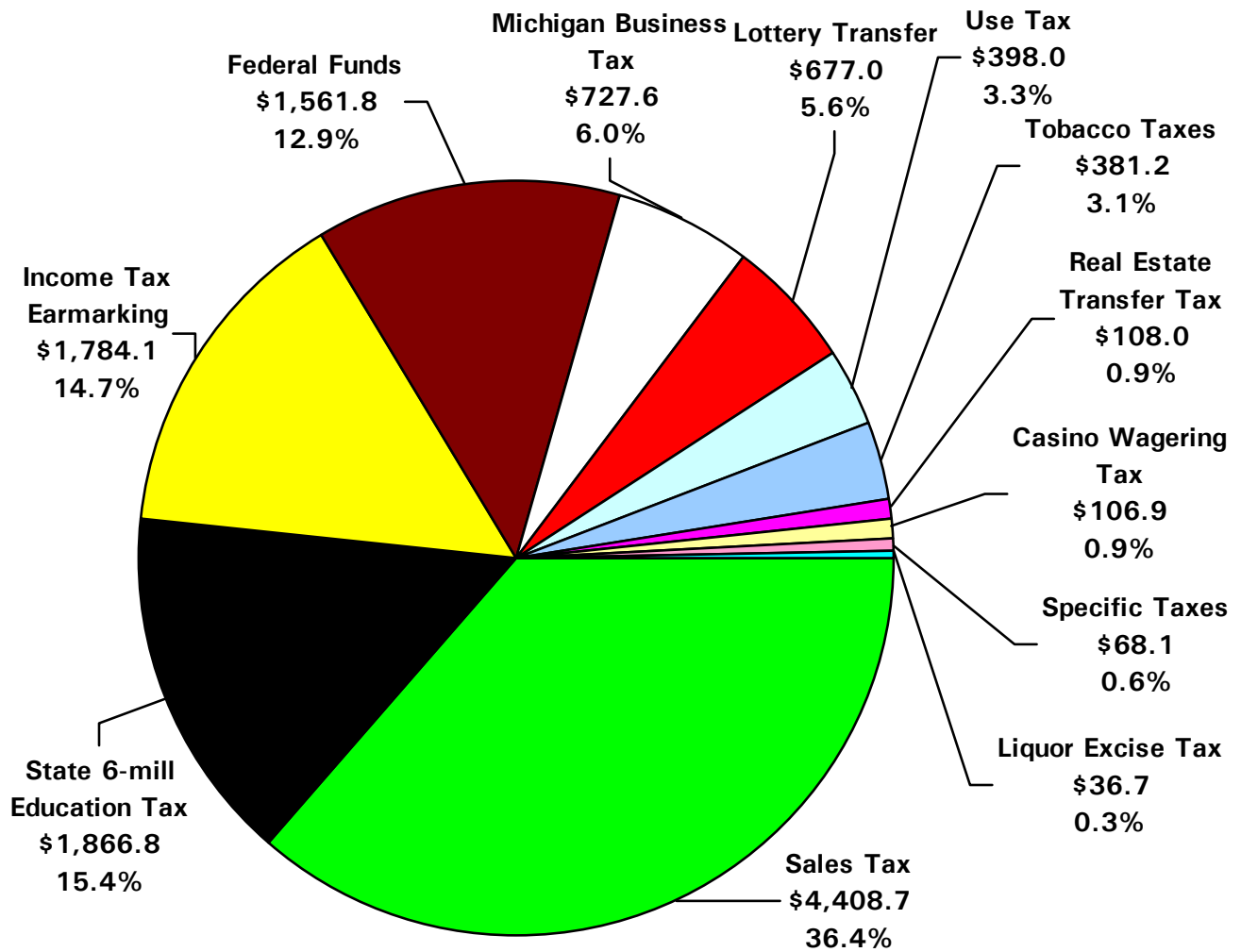
<b>SALES TAX</b>	School Aid Fund receives 73.3% of gross sales tax revenue. Current tax rate is 6%.
<b>STATE 6-MILL EDUCATION TAX</b>	Levied on all property; 100% dedicated to the School Aid Fund.
<b>INCOME TAX EARMARKING</b>	School Aid Fund receives 23.3% of gross income tax revenue.
<b>MICHIGAN BUSINESS TAX</b>	Includes a 4.95% tax on business income and a 0.8% tax on gross receipts less purchases from other firms.
<b>LOTTERY TRANSFER</b>	School Aid Fund receives the net revenue from lottery sales.
<b>USE TAX</b>	School Aid Fund receives 33.3% of gross use tax revenue. Current tax rate is 6%.
<b>TOBACCO TAXES</b>	School Aid Fund receives 41.6% of cigarette tax revenue.
<b>REAL ESTATE TRANSFER TAX</b>	School Aid Fund receives 100% of the real estate transfer tax. Tax rate is 0.75% of the sale price of real estate.
<b>CASINO WAGERING TAX</b>	School Aid Fund receives all of the state casino wagering tax in FY 2009-10.
<b>SPECIFIC TAXES</b>	Includes industrial and commercial facilities tax and commercial forest tax.



**STATE OF MICHIGAN  
SCHOOL AID FUND REVENUE  
BY SOURCE  
FY 2009-10**

**TOTAL RESOURCES: \$12,124.9 MILLION**

(Chart dollars in millions)







**Transportation  
Revenue  
by  
Source**

**FY 2008-09  
and  
FY 2009-10**

		<u>FY 2008-09</u>	<u>% of Total</u>	<u>FY 2009-10</u>	<u>% of Total</u>
<b>TRANSPORTATION REVENUE BY SOURCE</b>	Federal Funds	\$1,461.0	41.7	\$1,226.7	37.8
	Licenses, Permits, Misc.	1,003.0	28.6	992.2	30.6
	State Gasoline Tax	831.0	23.7	821.0	25.3
	State Diesel & Motor Carrier Fuel Tax	131.0	3.7	131.0	4.0
	Sales Tax	72.0	2.1	71.0	2.2
	State Aviation Fuel Tax	4.6	0.1	4.6	0.1
	<b>FY 2008-09 and FY 2009-10</b>	<b>TOTAL</b>	<b>\$3,502.6</b>		<b>\$3,246.5</b>

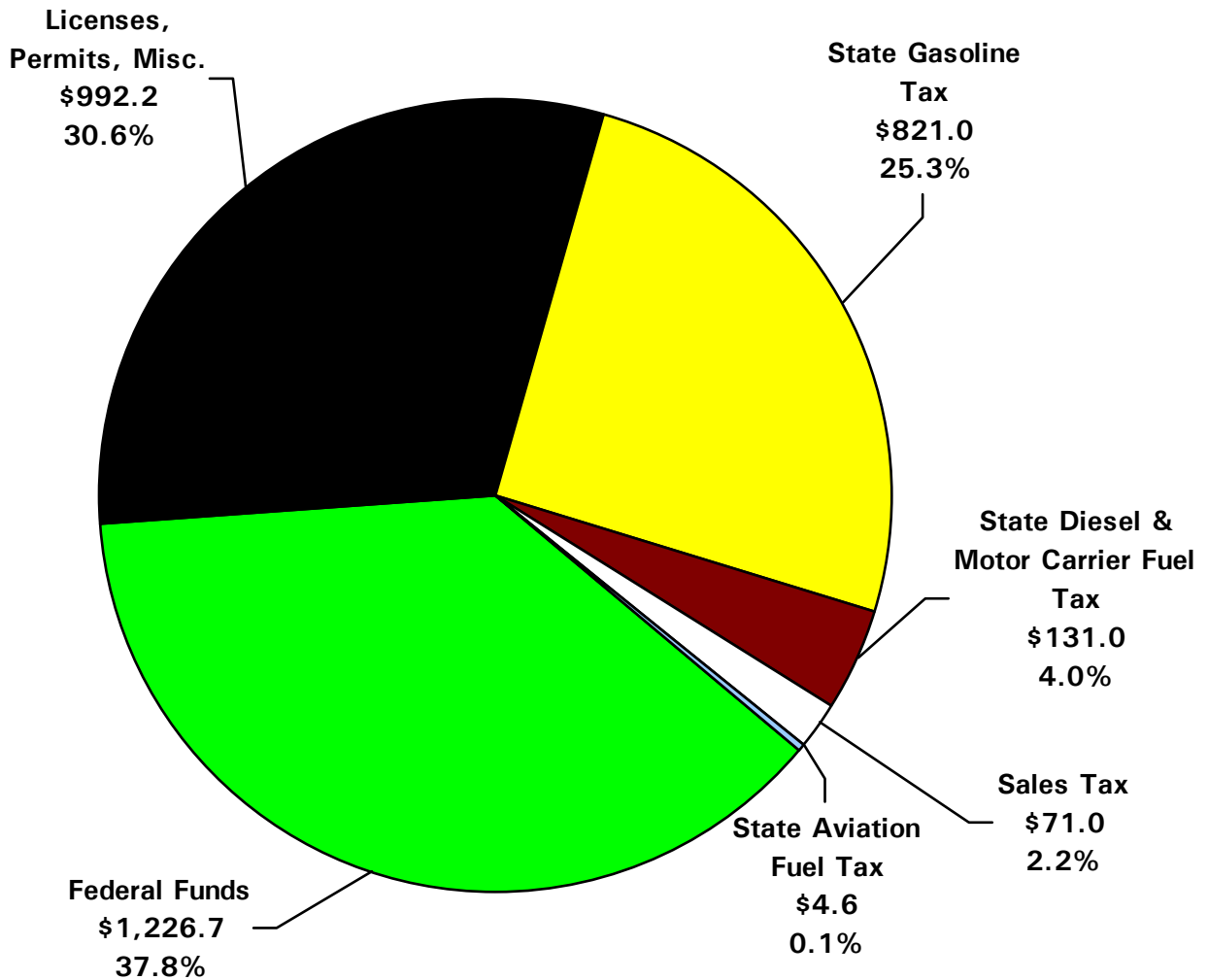
(MILLIONS OF DOLLARS)

<b>LICENSES, PERMITS, MISC.</b>	Vehicle license fees, various registration fees, permits, interest earnings, and other miscellaneous income dedicated for transportation purposes.
<b>STATE GASOLINE TAX</b>	Levied at \$0.19 per gallon.
<b>STATE DIESEL/MOTOR CARRIER FUEL TAX</b>	Levied at \$0.15 per gallon.
<b>SALES TAX</b>	Approximately 1.0% of gross sales tax revenue is dedicated to the Comprehensive Transportation Fund.
<b>STATE AVIATION FUEL TAX</b>	Levied at \$0.03 per gallon with a \$0.015 per gallon rebate to interstate scheduled operations.

**STATE OF MICHIGAN  
TRANSPORTATION REVENUE  
BY SOURCE  
FY 2009-10**

**TOTAL RESOURCES: \$3,246.5 MILLION**

(Chart dollars in millions)







**Casino  
Wagering Tax  
Revenue  
Distribution**

**FY 2008-09  
and  
FY 2009-10**

		<u>FY 2008-09</u>	<u>% of Total</u>	<u>FY 2009-10</u>	<u>% of Total</u>
<b>CASINO WAGERING TAX REVENUE DISTRIBUTION</b>	School Aid Fund	\$109.6	96.6	\$106.9	100.0
	General Fund/General Purpose	3.4	3.0	0.0	0.0
	Agriculture Equine Industry Development Fund	0.5	0.4	0.0	0.0
	<b>TOTAL</b>	<b>\$113.5</b>		<b>\$106.9</b>	
<b>FY 2008-09 and FY 2009-10</b>	City of Detroit	\$147.5		\$143.9	
<b>(MILLIONS OF DOLLARS)</b>					

<b>SCHOOL AID FUND</b>	Receives 100% of the state portion of the casino wagering tax in FY 2009-10.
<b>CITY OF DETROIT</b>	Receives 10.9% of adjusted gross receipts generated from the casinos in FY 2009-10.



**STATE OF MICHIGAN  
CASINO WAGERING TAX REVENUE  
DISTRIBUTION  
FY 2009-10**

**TOTAL RESOURCES: \$106.9 MILLION**

(Chart dollars in millions)

**In FY 2009-10,  
all Casino Wagering Tax Revenue  
is distributed to the  
School Aid Fund.**





# **Federal Revenue Distribution**

**FY 2008-09  
and  
FY 2009-10**

<b>FEDERAL REVENUE DISTRIBUTION</b>		<u>FY 2008-09</u>	<u>% of Total</u>	<u>FY 2009-10</u>	<u>% of Total</u>
		General Fund/Special Purpose	\$11,880.6	79.6	\$12,734.7
	School Aid Fund	1,562.0	10.5	1,561.8	10.1
	Transportation	1,461.0	9.8	1,226.7	7.9
	General Fund/General Purpose	17.0	0.1	17.0	0.1
<b>FY 2008-09 and FY 2009-10</b>	<b>TOTAL</b>	<b>\$14,920.6</b>		<b>\$15,540.2</b>	

AARA not included in the above. For more detail, link to our website at <http://www.house.mi.gov/hfa/federal.asp>

(MILLIONS OF DOLLARS)

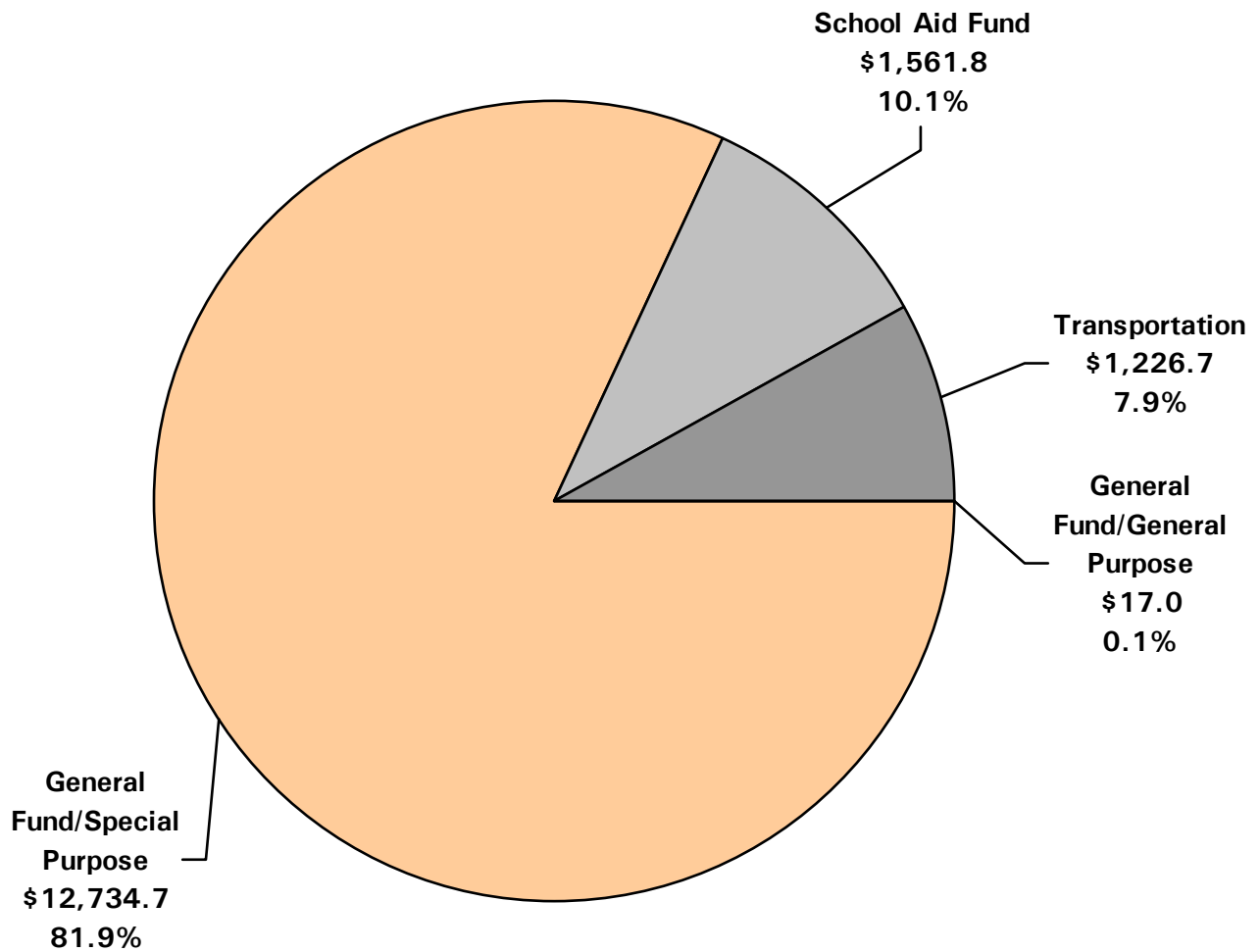
**GENERAL FUND/SPECIAL PURPOSE: ESTIMATED FEDERAL REVENUE**  
(Millions of Dollars)

	<u>Executive Estimate FY 2008-09</u>	<u>% of Total</u>	<u>Year-to-Date Executive Recommendation for FY 2009-10</u>	<u>% of Total</u>
Agriculture	\$16.1	0.14	\$14.2	0.11
Attorney General	8.1	0.07	8.2	0.06
Civil Rights	2.1	0.02	2.1	0.02
Community Health	7,219.4	60.77	7,794.4	61.21
Corrections	10.4	0.09	7.8	0.06
Education	70.6	0.59	76.4	0.60
Energy, Labor, and Economic Growth	874.9	7.36	918.3	7.21
Environmental Quality	130.6	1.10	129.4	1.02
Higher Education	7.4	0.06	7.4	0.06
History, Arts, and Libraries	7.8	0.07	0.0	0.00
Human Services	3,163.0	26.62	3,438.9	27.00
Judiciary	5.1	0.04	5.1	0.04
Management and Budget	10.7	0.09	11.2	0.09
Military Affairs	110.0	0.93	77.3	0.61
Natural Resources	51.7	0.44	54.8	0.43
State	5.7	0.05	1.8	0.01
State Police	94.7	0.80	93.8	0.74
Treasury: Operations	92.3	0.78	93.6	0.73
<b>TOTAL GENERAL FUND/SPECIAL PURPOSE</b>	<b>\$11,880.6</b>		<b>\$12,734.7</b>	

**STATE OF MICHIGAN  
FEDERAL REVENUE  
DISTRIBUTION  
FY 2009-10**

**TOTAL RESOURCES: \$15,540.2 MILLION**

(Chart dollars in millions)







# **Income Tax Revenue Distribution**

**FY 2008-09  
and  
FY 2009-10**

		<u>FY 2008-09</u>	<u>% of Total</u>	<u>FY 2009-10</u>	<u>% of Total</u>
<b>INCOME TAX REVENUE DISTRIBUTION</b>	Gross Collection	\$8,169.0		\$7,675.4	
	Refunds	<u>(\$2,111.3)</u>		<u>(\$2,321.5)</u>	
	<b>NET COLLECTIONS</b>	<b>\$6,057.7</b>		<b>\$5,353.9</b>	
		<b>INCOME TAX DISTRIBUTION</b>			
<b>FY 2008-09 and FY 2009-10</b>	General Fund/General Purpose	\$4,156.8	68.6	\$3,568.4	66.6
	School Aid Fund	1,899.4	31.4	1,784.1	33.3
	State Campaign Fund	<u>1.5</u>	0.0	<u>1.5</u>	0.0
	<b>TOTAL</b>	<b>\$6,057.7</b>		<b>\$5,353.9</b>	
<b>(MILLIONS OF DOLLARS)</b>					

**GENERAL FUND/  
GENERAL PURPOSE**

Receives income tax revenue not dedicated for other purposes.

**SCHOOL AID FUND**

Receives 23.3% of gross collections.

**STATE CAMPAIGN FUND**

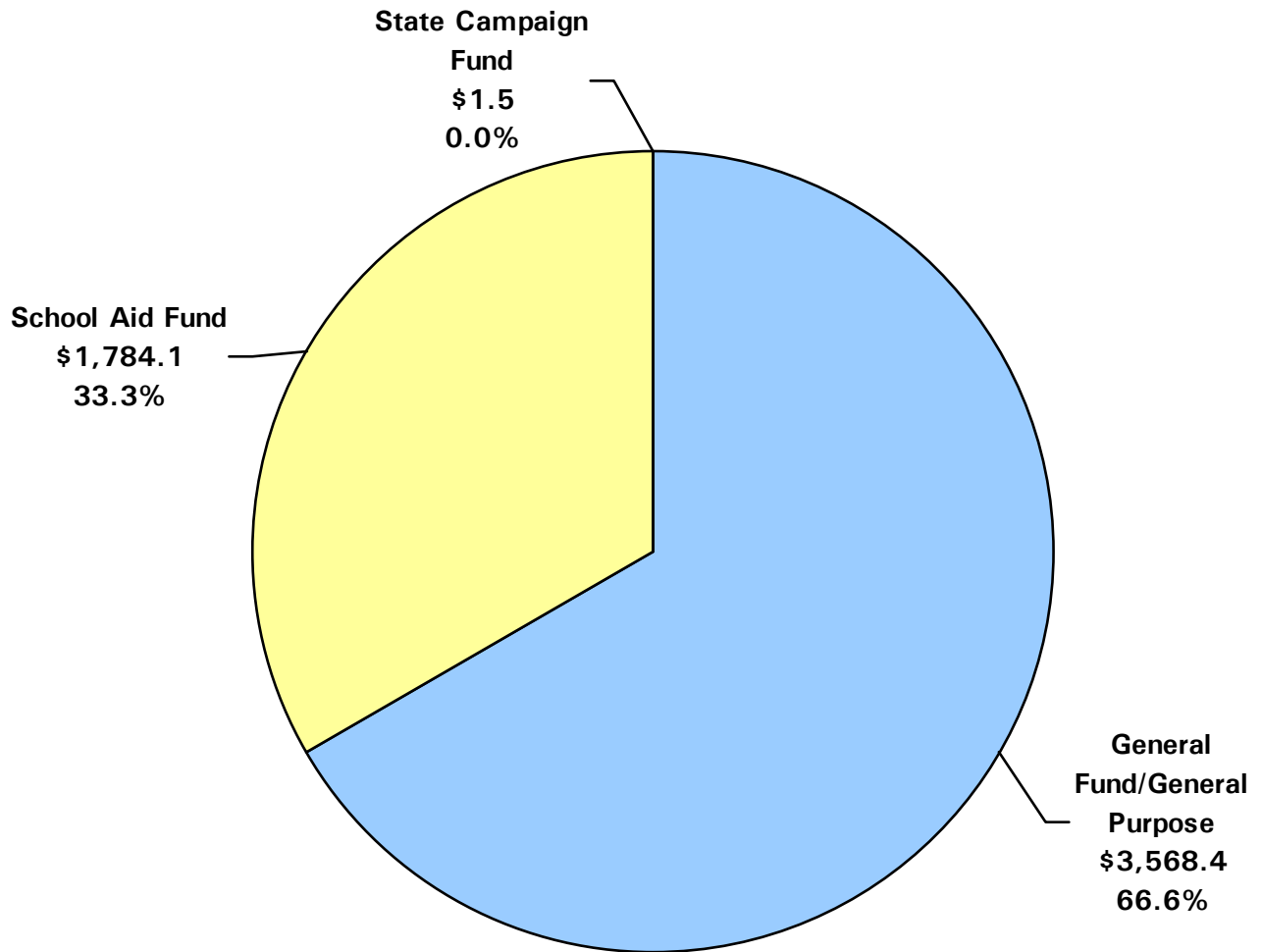
Taxpayers can choose to dedicate \$3.00 of income tax paid to this fund. Funds are distributed to all candidates for Governor who meet certain requirements.



**STATE OF MICHIGAN  
INCOME TAX REVENUE  
DISTRIBUTION  
FY 2009-10**

**TOTAL RESOURCES: \$5,353.9 MILLION**

(Chart dollars in millions)







# **Sales Tax Revenue Distribution**

**FY 2008-09  
and  
FY 2009-10**

		<u>FY 2008-09</u>	<u>% of Total</u>	<u>FY 2009-10</u>	<u>% of Total</u>
<b>SALES TAX REVENUE DISTRIBUTION</b>	School Aid Fund	\$4,514.6	72.7	\$4,408.7	72.7
	Local Revenue Sharing	1,583.8	25.5	1,505.6	24.8
	General Fund/General Purpose	32.3	0.5	73.0	1.2
	Comprehensive Transportation Fund	72.0	1.2	71.0	1.2
	Health Initiative	9.0	0.1	9.0	0.1
	<b>FY 2008-09 and FY 2009-10</b>	<b>TOTAL</b>	<b>\$6,211.7</b>		<b>\$6,067.3</b>

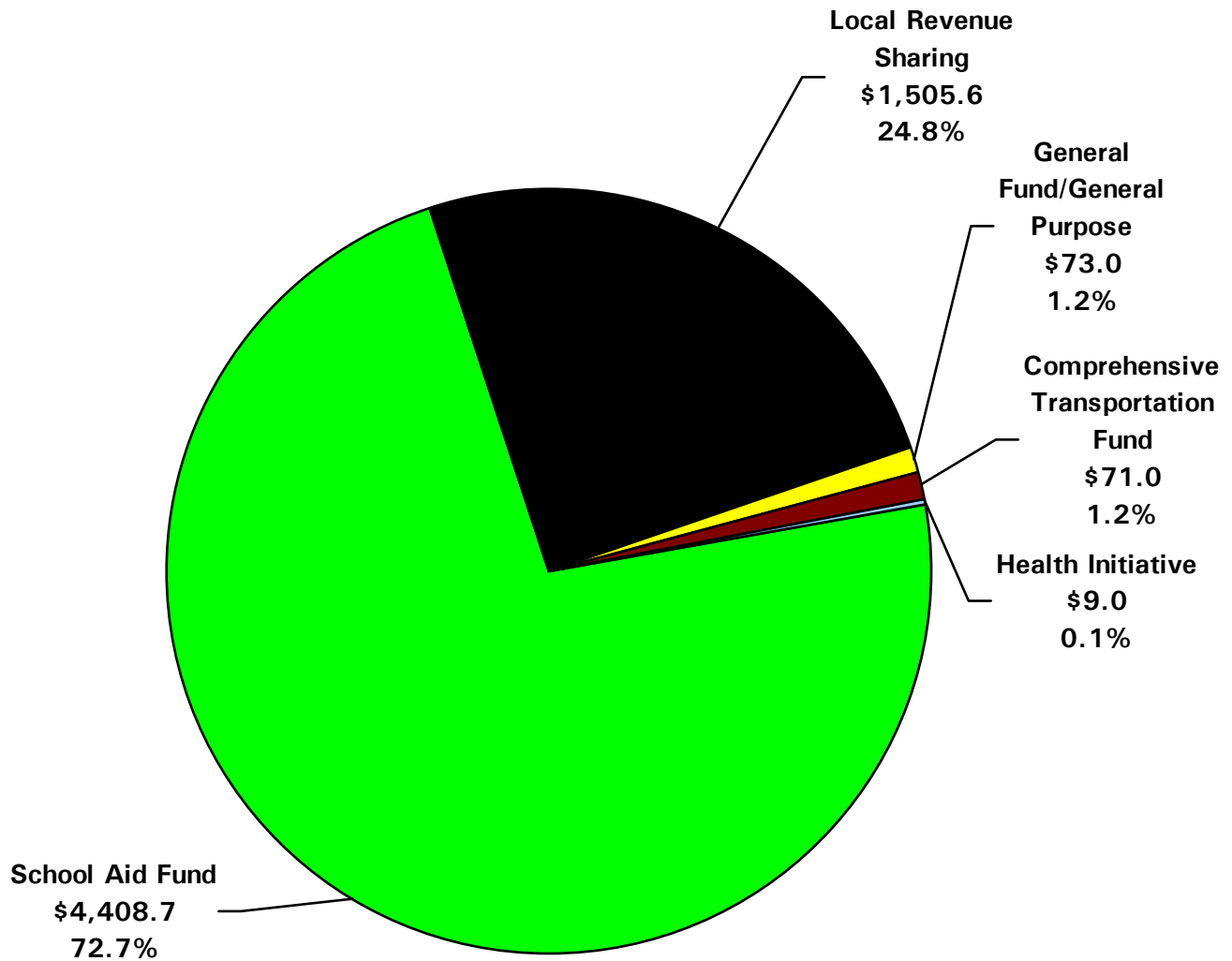
(MILLIONS OF DOLLARS)

<b>SCHOOL AID FUND</b>	Receives 60% of the gross sales tax collections levied at a rate of 4% and 100% of gross sales tax collections levied at a rate of 2%.
<b>LOCAL REVENUE SHARING</b>	The State Constitution provides that 15% of gross collections from the 4% sales tax be distributed to local government units through revenue sharing payments. Statute provides that an amount equal to 21.3% of sales tax collections at the 4% rate is to be allotted for revenue sharing. The total amount is subject to appropriation.
<b>GENERAL FUND/ GENERAL PURPOSE</b>	Receives sales tax revenue not dedicated for other purposes.
<b>COMPREHENSIVE TRANSPORTATION FUND</b>	Receives approximately 1.0% of gross sales tax revenue. Revenue is used to plan and develop public transportation systems and finance bus and rail services.
<b>HEALTH INITIATIVE</b>	Annual appropriation for AIDS and workplace health programs.

**STATE OF MICHIGAN  
SALES TAX REVENUE  
DISTRIBUTION  
FY 2009-10**

**TOTAL RESOURCES: \$6,067.3 MILLION**

(Chart dollars in millions)







**Single/  
Michigan  
Business  
Tax  
Revenue  
Distribution**

**FY 2008-09  
and  
FY 2009-10**

		<u>FY 2008-09</u>	<u>% of Total</u>	<u>FY 2009-10</u>	<u>% of Total</u>
<b>SINGLE/ MICHIGAN BUSINESS TAX REVENUE DISTRIBUTION</b>	General Fund/General Purpose	\$1,430.8	66.2	\$1,486.4	67.1
	School Aid Fund	<u>729.0</u>	33.8	<u>727.6</u>	32.9
	<b>TOTAL</b>	<b>\$2,159.8</b>		<b>\$2,214.0</b>	
<b>FY 2008-09 and FY 2009-10</b>					
(MILLIONS OF DOLLARS)					

**GENERAL FUND/  
GENERAL PURPOSE**

Receives the remainder of Michigan business tax revenue and all single business tax revenue.

**SCHOOL AID FUND**

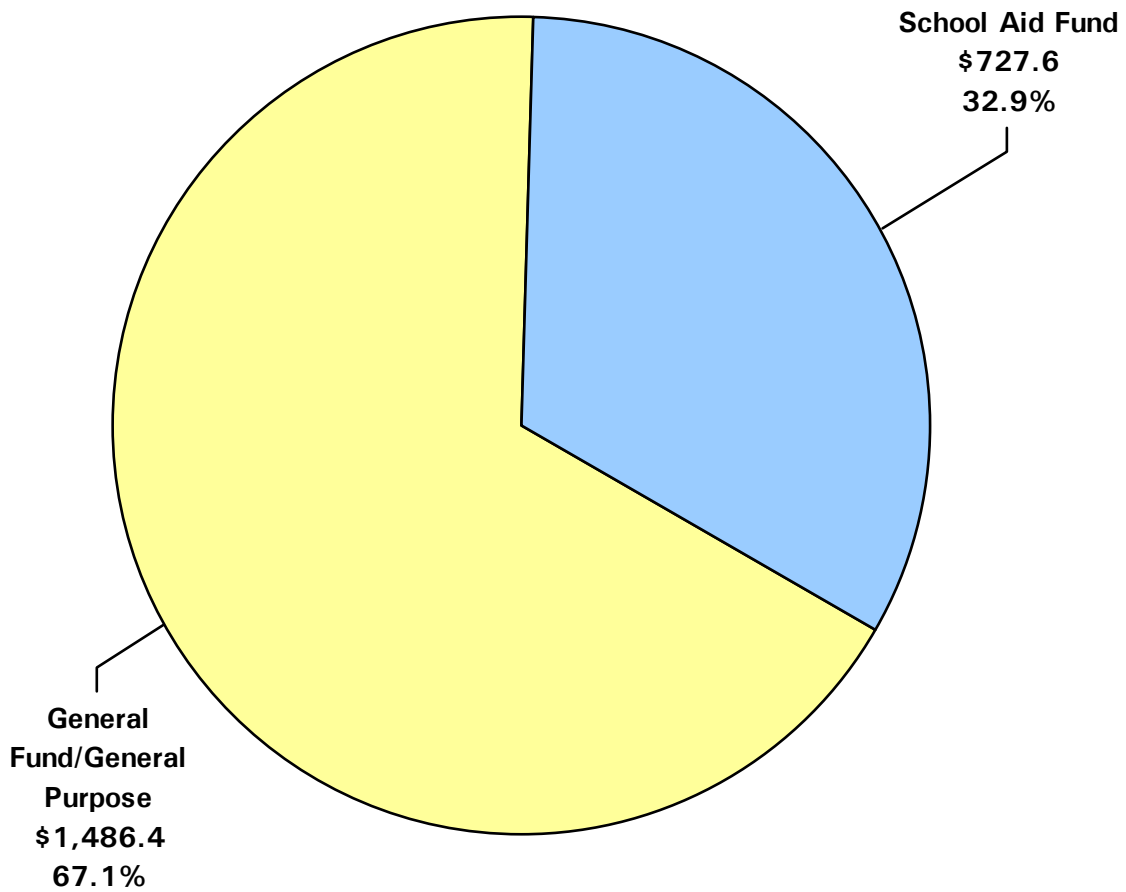
Receives \$729.0 million of Michigan business tax revenue in FY 2008-09; this is indexed to inflation in subsequent years.



**STATE OF MICHIGAN  
MICHIGAN BUSINESS TAX REVENUE  
DISTRIBUTION  
FY 2009-10**

**TOTAL RESOURCES: \$2,214.0 MILLION**

(Chart dollars in millions)







# **Tobacco Tax Revenue Distribution**

**FY 2008-09  
and  
FY 2009-10**

		<u>FY 2008-09</u>	<u>% of Total</u>	<u>FY 2009-10</u>	<u>% of Total</u>
		<b>TOBACCO TAX REVENUE DISTRIBUTION</b>	School Aid Fund	\$403.0	39.7
	Medicaid Trust Fund	344.1	33.9	328.3	34.0
	General Fund/General Purpose	203.2	20.0	193.1	20.0
	Healthy Michigan Fund	36.3	3.6	34.3	3.6
	Health and Safety Fund	23.6	2.3	22.3	2.3
	Wayne County	5.4	0.5	5.1	0.5
<b>FY 2008-09 and FY 2009-10</b>	<b>TOTAL</b>	<b>\$1,015.6</b>		<b>\$964.4</b>	

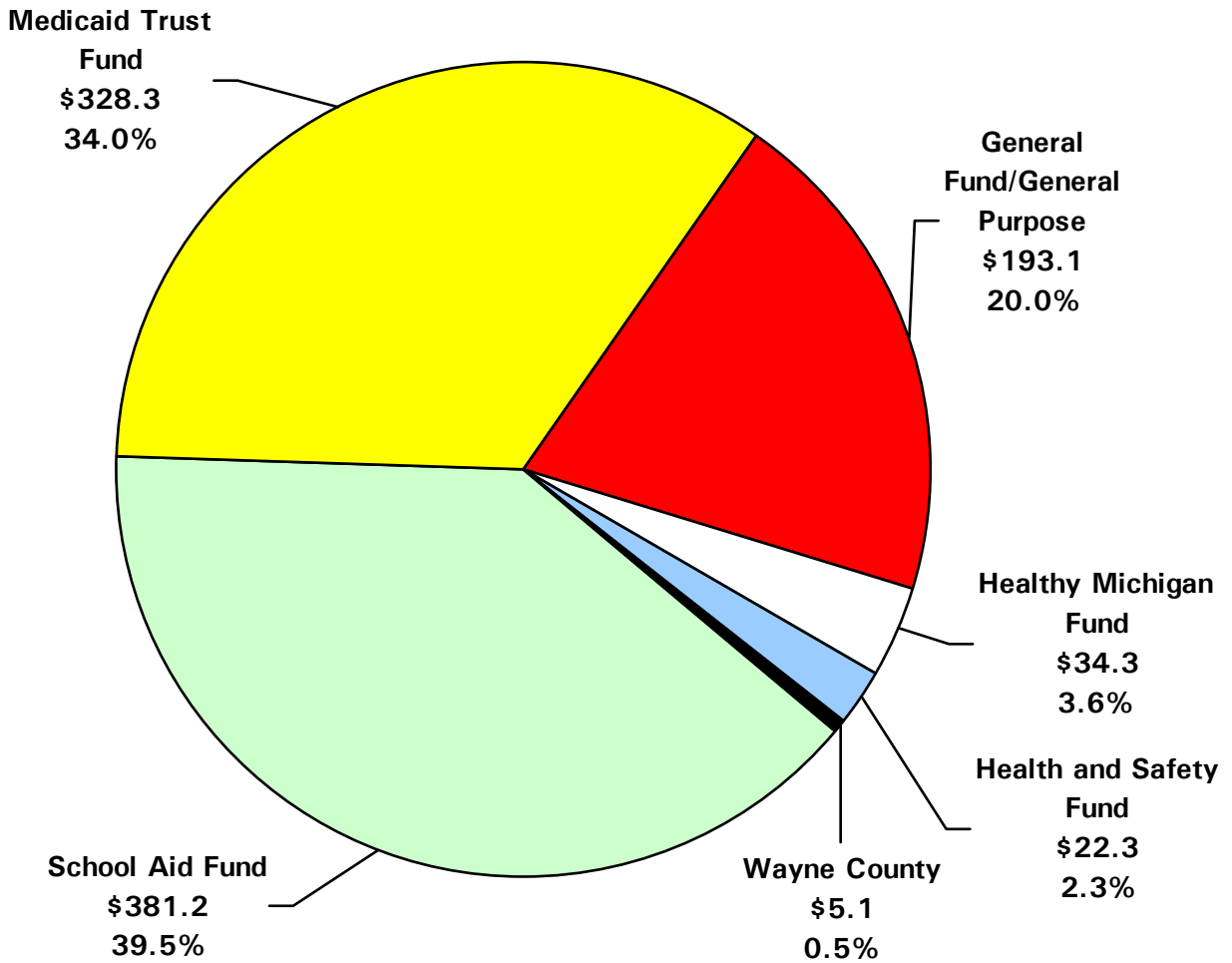
(MILLIONS OF DOLLARS)

<b>SCHOOL AID FUND</b>	Receives 41.6% of cigarette tax proceeds.
<b>MEDICAID TRUST FUND</b>	Receives 31.9% of the cigarette tax revenue and 75.0% of the other tobacco products tax revenue.
<b>GENERAL FUND/ GENERAL PURPOSE</b>	Receives 19.8% of the cigarette tax revenue and 25.0% of the other tobacco products tax revenue.
<b>HEALTHY MICHIGAN FUND</b>	Administered by the state for various health prevention programs. Receives 3.8% of the cigarette tax revenue.
<b>HEALTH AND SAFETY FUND</b>	Provides support for Medicaid indigent payments to Detroit hospitals, certain debt obligations for Wayne County, and local public health and criminal justice at the county level. Receives 2.4% of the cigarette tax.
<b>WAYNE COUNTY</b>	Receives 0.6% of the cigarette tax revenue to be used for indigent health care.

**STATE OF MICHIGAN  
TOBACCO TAX REVENUE  
DISTRIBUTION  
FY 2009-10**

**TOTAL RESOURCES: \$964.4 MILLION**

(Chart dollars in millions)







# **Transportation Revenue Distribution**

**FY 2008-09  
and  
FY 2009-10**

		<u>FY 2008-09</u>	<u>% of Total</u>	<u>FY 2009-10</u>	<u>% of Total</u>
<b>TRANSPORTATION REVENUE DISTRIBUTION</b>	Michigan Transportation Fund	\$1,837.8	52.5	\$1,819.9	56.1
	State Trunkline Fund	1,336.4	38.2	1,141.9	35.2
	Comprehensive Transportation Fund	145.4	4.2	143.9	4.4
	State Aeronautics Fund	167.9	4.8	125.5	3.9
	Blue Water Bridge Fund	15.1	0.4	15.3	0.5
	<b>FY 2008-09 and FY 2009-10</b>	<b>TOTAL</b>	<b>\$3,502.6</b>		<b>\$3,246.5</b>

(MILLIONS OF DOLLARS)

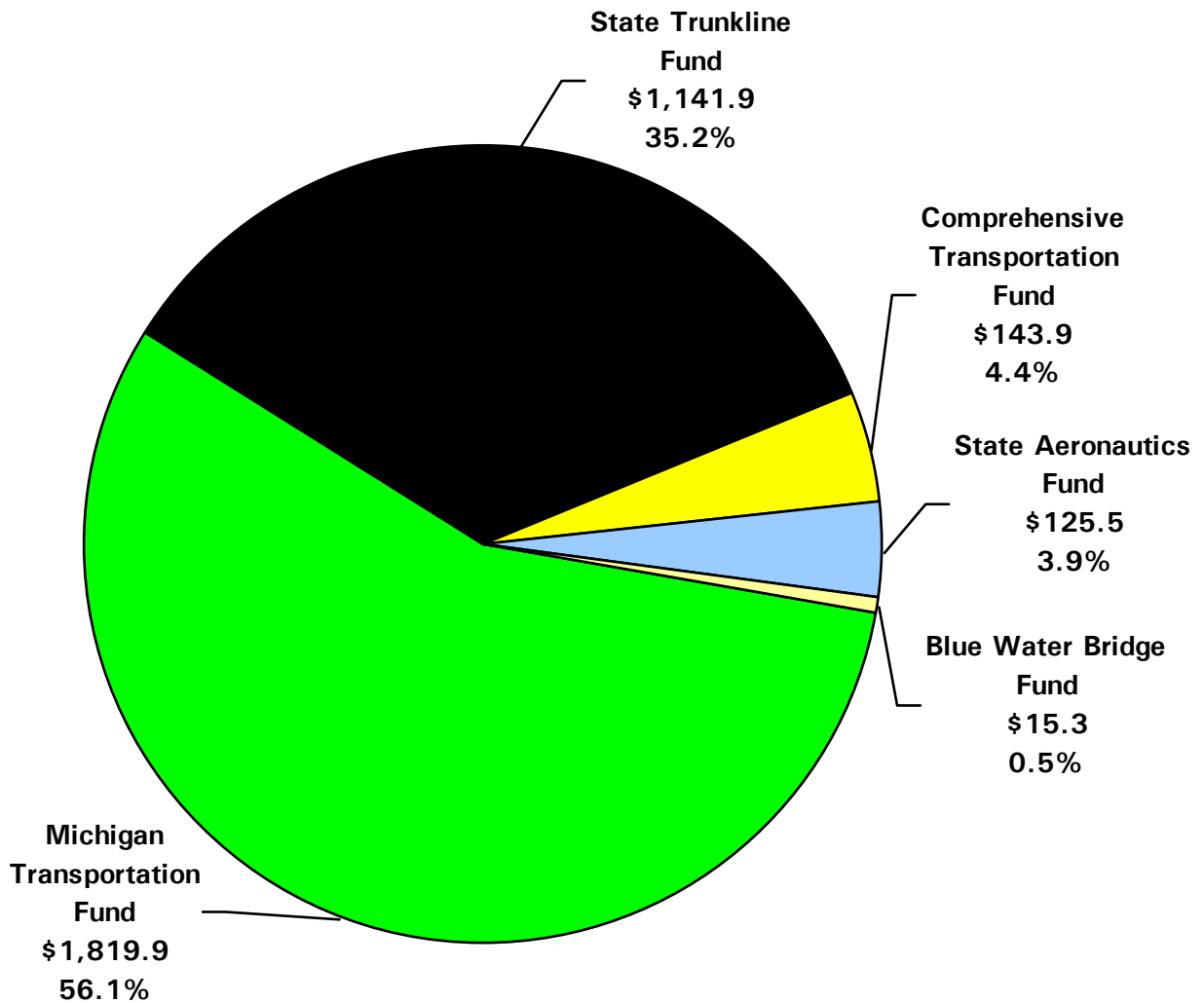
<b>MICHIGAN TRANSPORTATION FUND</b>	Administered by Michigan Department of Transportation. Expenditures are made for highways including grants to county road commissions, cities, and villages for highway purposes, and other departments for collection and enforcement costs.
<b>STATE TRUNKLINE FUND</b>	Administered by Michigan Department of Transportation. Funds used for highway maintenance and construction, debt service, bridge construction, and administration costs.
<b>COMPREHENSIVE TRANSPORTATION FUND</b>	Created to fund planning and development of public transportation systems. Provides funds for direct expenditures and financing for bus and rail services.
<b>STATE AERONAUTICS FUND</b>	Funds for expenditures and transfers for administration and improvement of local airports.
<b>BLUE WATER BRIDGE FUND</b>	Subsidiary fund of State Trunkline Fund used by Michigan Department of Transportation for accounting purposes to identify funding used for debt service, loan repayments, and operating funds for the Blue Water Bridge.



**STATE OF MICHIGAN  
TRANSPORTATION REVENUE  
DISTRIBUTION  
FY 2009-10**

**TOTAL RESOURCES: \$3,246.5 MILLION**

(Chart dollars in millions)







# **Use Tax Revenue Distribution**

**FY 2008-09  
and  
FY 2009-10**

		<u>FY 2008-09</u>	<u>% of</u> <u>Total</u>	<u>FY 2009-10</u>	<u>% of</u> <u>Total</u>
		<b>USE</b>	General Fund/General Purpose	\$768.3	66.7
<b>TAX</b>	School Aid Fund	<u>384.2</u>	<u>33.3</u>	<u>398.0</u>	<u>33.3</u>
<b>REVENUE</b>	<b>TOTAL</b>	\$1,152.5		\$1,194.0	
<b>DISTRIBUTION</b>					
	<b>FY 2008-09</b>				
	<b>and</b>				
	<b>FY 2009-10</b>				
	(MILLIONS OF DOLLARS)				

**GENERAL FUND/  
GENERAL PURPOSE**

Receives use tax revenue not dedicated for other purposes.

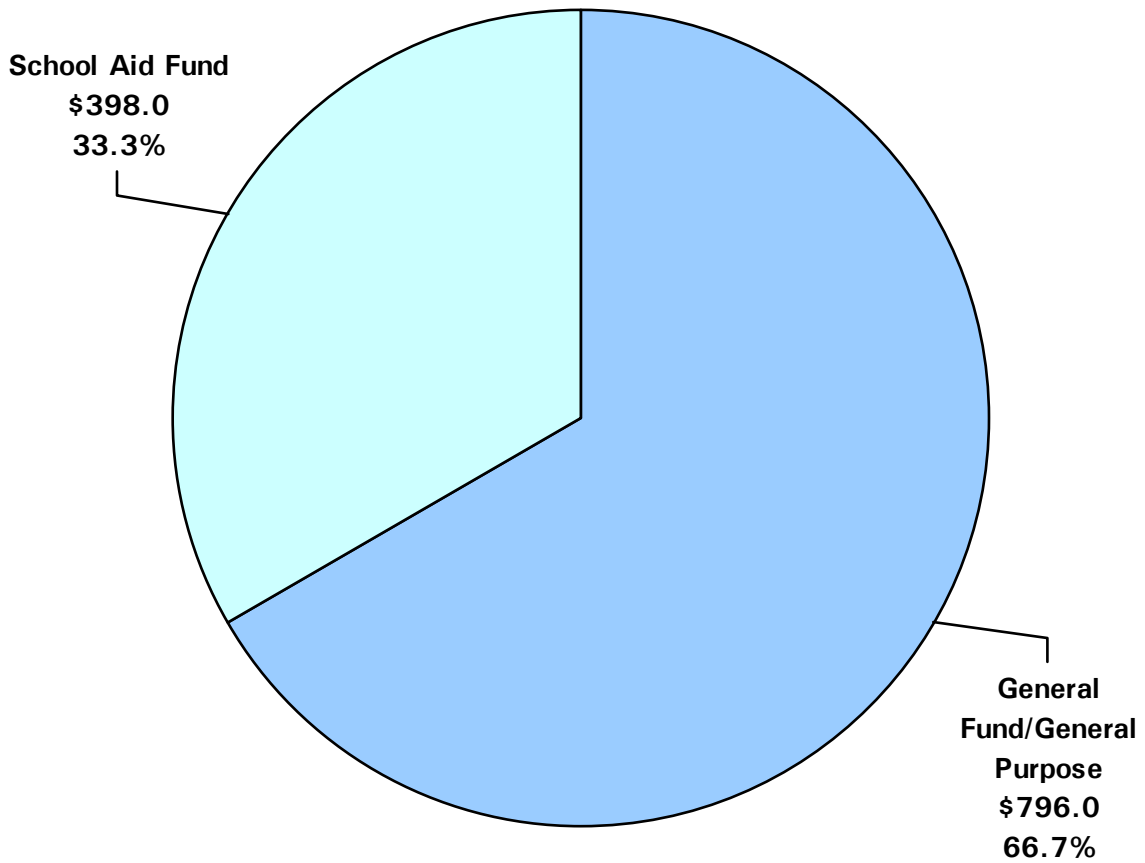
**SCHOOL AID FUND**

Receives 33.3% of use tax revenue.

**STATE OF MICHIGAN  
USE TAX REVENUE  
DISTRIBUTION  
FY 2009-10**

**TOTAL RESOURCES: \$1,194.0 MILLION**

(Chart dollars in millions)







**STATE  
AND LOCAL  
TAX  
INFORMATION**

**BUSINESS PRIVILEGE TAXES**FY 2008-09  
Estimated Collections

<b><u>ACCOMMODATIONS (HOTEL/MOTEL)</u></b>	<b>\$28,000,000</b>
<b>ENACTED:</b> 1974 PA 263, 1985 PA 106	
<b>DISPOSITION:</b> General Fund Restricted and Convention Facilities Development Fund	
<b>BASE:</b> Amount charged transient guests for lodging in any hotel/motel In counties with population over 600,000; amount charged transient guests for lodging in a hotel/motel with over 80 rooms	
<b>RATE:</b> Variable; up to 6% of amount transient guests pay for lodging	

<b><u>AIRPORT PARKING EXCISE</u></b>	<b>\$24,142,000</b>
<b>ENACTED:</b> 1987 PA 248	
<b>DISPOSITION:</b> Airport Parking Fund	
<b>BASE:</b> Amount charged for parking	
<b>RATE:</b> 27% of amount charged for public parking at a "regional" airport	

<b><u>CASINO WAGERING</u></b>	<b>state portion \$113,500,000</b>
<b>ENACTED:</b> Voter-initiated law of 1996	
<b>DISPOSITION:</b> State portion—96% School Aid Fund; 3% General Fund/General Purpose; 1% Agriculture Equine Industry Development Fund City of Detroit—10.9% of adjusted gross receipts from casinos	
<b>BASE:</b> Adjusted gross receipts received by gaming licensee	
<b>RATE:</b> 24% for temporary casinos: State portion—50.5% of 24% (12.1% of adjusted gross receipts); City of Detroit portion—49.5% of 24% (11.9% of adjusted gross receipts) / 19% for permanent casinos: State portion—42.6% of 19% (8.1% of adjusted gross receipts); City of Detroit portion—57.4% (10.9% of adjusted gross receipts)	
<i>NOTE: In addition to the casino wagering tax, each casino annually pays \$8.33 million (indexed to inflation) to the State Services Fee Fund. The City of Detroit also levies a municipal services fee, which is the greater of 1.25% of adjusted gross receipts or \$4.0 million per casino.</i>	

<b><u>CORPORATE ORGANIZATION</u></b>	<b>\$21,000,000</b>
<b>ENACTED:</b> 1972 PA 284	
<b>DISPOSITION:</b> General Fund; Restricted	
<b>BASE:</b> Domestic—authorized capital stock; Foreign—capital stock attributable to Michigan	
<b>RATE:</b> Domestic—\$50 for first 60,000 shares, plus \$30 for each additional 20,000 shares; Foreign—\$50 for shares attributable to Michigan, plus \$30 for each additional 20,000 shares	

<b><u>FOREIGN INSURANCE COMPANY RETALIATORY</u></b>	<b>\$243,800,000</b>
<b>ENACTED:</b> 1956 PA 218	
<b>DISPOSITION:</b> General Fund/General Purpose	
<b>BASE:</b> Gross premiums of out-of-state insurance companies	
<b>RATE:</b> Effective rate of 1.25%; Foreign insurance at single business tax equivalent or amount equal to foreign imposed costs—whichever is higher	

<b><u>OIL AND GAS SEVERANCE</u></b>	<b>\$61,000,000</b>
<b>ENACTED:</b> 1929 PA 48	
<b>DISPOSITION:</b> General Fund/General Purpose	
<b>BASE:</b> Gross cash market value of oil and gas severed	
<b>RATE:</b> Oil at 6.6%; Gas at 5%; Stripper wells and/or marginal properties at 4%	



**BUSINESS PRIVILEGE TAXES**FY 2008-09  
Estimated Collections

<b><u>SIMULCAST WAGERING</u></b>	<b>\$9,000,000</b>
<b>ENACTED:</b> 1995 PA 279	
<b>DISPOSITION:</b> Agriculture Equine Industry Development Fund	
<b>BASE:</b> Amounts wagered on interstate and inter-track simulcast horse races	
<b>RATE:</b> 3.5%	

<b><u>SINGLE/MICHIGAN BUSINESS</u></b>	<b>\$2,159,800,000</b>
<b>ENACTED:</b> 1975 PA 228	
<b>DISPOSITION:</b> School Aid Fund = \$729.0 Million, Balance to General Fund/General Purpose	
<b>BASE:</b> Business income and gross receipts less purchases from other firms	
<b>RATE:</b> 4.95% on business income and 0.80% on gross receipts less purchases from other firms	

<b><u>UNEMPLOYMENT COMPENSATION</u></b>	<b>\$1,650,000,000</b>
<b>ENACTED:</b> 1936 PA 1 (Extra Session)	
<b>DISPOSITION:</b> Bureau of Worker's and Unemployment Compensation	
<b>BASE:</b> Wages paid per covered employee up to \$9,000 limit, or wages equal to federal unemployment tax base—whichever is higher	
<b>RATE:</b> Variable	

**INCOME TAXES**FY 2008-09  
Estimated Collections

<b><u>PERSONAL INCOME</u></b>	<b>Gross = \$8,169,000,000</b>
	<b>Net of Refunds = \$6,057,700,000</b>
<b>ENACTED:</b> 1967 PA 281	
<b>DISPOSITION:</b> General Fund/General Purpose 23.3% of gross revenue to schools	
<b>BASE:</b> Federal adjusted gross income of individuals, estates, and trusts, with adjustments	
<b>RATE:</b> 4.35%	

<b><u>UNIFORM CITY INCOME</u></b>	<b>\$450,000,000</b>
<b>ENACTED:</b> 1964 PA 284	
<b>DISPOSITION:</b> General Fund of city	
<b>BASE:</b> Income of city residents and income earned in city	
<b>RATE:</b> Maximum 1% of income for residents and corporations; Maximum 0.5% income for non-residents (2.5% resident; 1.25% non-resident in Detroit; 1.0% on corporations; Highland Park, Grand Rapids, and Saginaw may levy 2.0% resident, 1.0% non-resident)	

**CONSUMPTION TAXES**

**FY 2008-09**  
**Estimated Collections**

<b><u>BEER</u></b>	<b>\$43,500,000</b>
<b>ENACTED:</b> 1998 PA 58	
<b>DISPOSITION:</b> General Fund/General Purpose	
<b>BASE:</b> Beer manufactured or sold in Michigan	
<b>RATE:</b> \$6.30 per barrel (\$2 per barrel credit for small brewers)	
<b><u>LIQUOR</u></b>	<b>\$126,400,000</b>
<b>ENACTED:</b> 1998 PA 58	
<b>DISPOSITION:</b> 4% specific—General Fund/General Purpose; 4% excise—School Aid Fund; 4% specific—Convention Facility Development Fund; 1.85% specific—Liquor Purchase Revolving Fund	
<b>BASE:</b> Retail selling of spirits	
<b>RATE:</b> On-premise consumption at 12%; Off-premise consumption at 13.85%	
<b><u>SALES</u></b>	<b>\$6,211,700,000</b>
<b>ENACTED:</b> 1933 PA 167	
<b>DISPOSITION:</b> 24.2% local revenue sharing (subject to appropriation); 73.3% School Aid Fund; 1.0% Comprehensive Transportation Fund; Remainder to General Fund/General Purpose	
<b>BASE:</b> Gross proceeds from retail sale of tangible personal property for use or consumption	
<b>RATE:</b> 6%; 4% for electricity, natural gas, and home heating fuel	
<b><u>TOBACCO PRODUCTS</u></b>	<b>\$1,015,600,000</b>
<b>ENACTED:</b> 1993 PA 327	
<b>DISPOSITION:</b> From cigarettes—41.6% School Aid Fund, 19.8% General Fund/General Purpose, 3.8% Healthy Michigan Fund, 2.4% Health and Safety Fund, 31.9% Medicaid Trust Fund, 0.6% Wayne County; From other—75% Medicaid Trust Fund, 25% General Fund/General Purpose	
<b>BASE:</b> Tobacco products sold in Michigan	
<b>RATE:</b> Cigarettes at \$2.00 per pack; Other at 32% of wholesale price	
<b><u>UNIFORM CITY UTILITY USERS</u></b>	<b>\$60,000,000</b>
<b>ENACTED:</b> 1990 PA 100	
<b>DISPOSITION:</b> To hire police officers	
<b>BASE:</b> Privilege of consuming public telephone, electric, steam, or gas service in Detroit	
<b>RATE:</b> Between 1/4 of 1% and 5%	
<b><u>USE</u></b>	<b>\$1,152,500,000</b>
<b>ENACTED:</b> 1937 PA 94	
<b>DISPOSITION:</b> 66.7% General Fund/General Purpose; 33.3% School Aid Fund	
<b>BASE:</b> Purchase price of tangible personal property and certain services	
<b>RATE:</b> 6%; 4% for electricity, natural gas, and home heating fuel	
<b><u>WINE</u></b>	<b>\$8,000,000</b>
<b>ENACTED:</b> 1998 PA 58	
<b>DISPOSITION:</b> General Fund/General Purpose	
<b>BASE:</b> Wine sold in Michigan	
<b>RATE:</b> Per liter—\$0.135 if ≤ 16% alcohol; \$0.20 if > 16% alcohol; mixed spirit drinks \$0.48	

**PROPERTY TAXES**

**FY 2008-09**  
**Estimated Collections**

<b><u>COMMERCIAL FOREST</u></b>	<b>\$3,100,000</b>
<b>ENACTED:</b> 1995 PA 57	
<b>DISPOSITION:</b> To local units in same proportion as general property tax; school portion to School Aid Fund	
<b>BASE:</b> Lands placed in commercial forest reserve and cash value of timber thereon	
<b>RATE:</b> Specific—\$1.10 per acre (\$1.20 per acre to local units); Withdrawal—\$1.00 per acre fee plus per acre penalty based on ad valorem taxes (varies)	
<b><u>COUNTY REAL ESTATE TRANSFER</u></b>	<b>\$14,670,000</b>
<b>ENACTED:</b> 1966 PA 134	
<b>DISPOSITION:</b> General Fund of county in which tax is collected	
<b>BASE:</b> Fair market value of property transferred	
<b>RATE:</b> \$0.55 per \$500 (0.11%); Wayne County may impose a higher rate with voter approval	
<b><u>GENERAL PROPERTY</u></b>	<b>\$14,500,000,000</b>
<b>ENACTED:</b> 1893 PA 206	
<b>DISPOSITION:</b> As locally determined	
<b>BASE:</b> Real and personal property not otherwise exempted	
<b>RATE:</b> Varies by local unit (requires voter approval)	
<b><u>INDUSTRIAL FACILITIES</u></b>	<b>\$69,900,000</b>
<b>ENACTED:</b> 1974 PA 198	
<b>DISPOSITION:</b> To local units in same proportion as general property tax; school portion to School Aid Fund	
<b>BASE:</b> Restored/replacement facility – taxable value, excluding land and inventory in year prior to exemption; New facility—current taxable value, excluding land and inventory	
<b>RATE:</b> Restored facility—same as local property tax; New or replacement facility—50% of all taxes other than the state 6-mill education tax plus 100% of the state 6-mill education tax	
<b><u>LOW GRADE IRON ORE SPECIFIC</u></b>	<b>\$5,900,000</b>
<b>ENACTED:</b> 1951 PA 77	
<b>DISPOSITION:</b> To local units in same proportion as general property tax; school portion to School Aid Fund	
<b>BASE:</b> Rated annual capacity of production and treatment plant, and gross ton value of ore	
<b>RATE:</b> 1.1% at full production	
<b><u>MOBILE HOME TRAILER COACH</u></b>	<b>\$6,000,000</b>
<b>ENACTED:</b> 1959 PA 243	
<b>DISPOSITION:</b> School Aid Fund—\$2 per coach; Counties and municipalities—\$0.50 per coach	
<b>BASE:</b> Occupied trailer coaches in licensed trailer coach parks	
<b>RATE:</b> \$3 per month per coach	

**PROPERTY TAXES**

**FY 2008-09**  
**Estimated Collections**

<b><u>NEIGHBORHOOD ENTERPRISE ZONE FACILITIES</u></b>	<b>Included in industrial facilities</b>
<b>ENACTED:</b> 1992 PA 147	
<b>DISPOSITION:</b> To local units in same proportion as general property tax; school portion to School Aid Fund	
<b>BASE:</b> Rehabilitated facility—state equalized value in prior year of exemption, excluding land; New facility—state equalized value, excluding land	
<b>RATE:</b> Homesteads—50% of average rate of other homestead or qualified agricultural property; Non-homesteads—50% of average rate of other commercial, industrial, and utility property	
<b><u>PRIVATE FOREST</u></b>	<b>\$200,000</b>
<b>ENACTED:</b> 1995 PA 57	
<b>DISPOSITION:</b> To local units in same proportion as general property tax; school portion to School Aid Fund	
<b>BASE:</b> Lands placed in private forest reserve and cash value of timber thereon (40 acre maximum)	
<b>RATE:</b> Specific—\$1.00 per acre; Stumpage—5% of value of timber cut; Withdrawal—5% of value of timber on the stump	
<b><u>STATE 6-MILL EDUCATION</u></b>	<b>\$2,006,000,000</b>
<b>ENACTED:</b> 1993 PA 331	
<b>DISPOSITION:</b> School Aid Fund	
<b>BASE:</b> Taxable value of all real and personal property (increase capped at the lesser of 5% or inflation)	
<b>RATE:</b> 6 mills	
<b><u>STATE REAL ESTATE TRANSFER</u></b>	<b>\$100,000,000</b>
<b>ENACTED:</b> 1993 PA 330	
<b>DISPOSITION:</b> School Aid Fund	
<b>BASE:</b> Fair market value of property transferred	
<b>RATE:</b> \$3.75 per \$500 (0.75%) or fraction thereof of total value	
<b><u>TECHNOLOGY PARK FACILITIES</u></b>	<b>Included in industrial facilities</b>
<b>ENACTED:</b> 1984 PA 385	
<b>DISPOSITION:</b> To local units in same proportion as general property tax; school portion to School Aid Fund	
<b>BASE:</b> SEV of facility, excluding land	
<b>RATE:</b> New facility—50% of 1993 school operating taxes, plus 50% of other property taxes, except state 6-mill education tax	
<b><u>UTILITY PROPERTY</u></b>	<b>\$74,000,000</b>
<b>ENACTED:</b> 1905 PA 282	
<b>DISPOSITION:</b> General Fund/General Purpose	
<b>BASE:</b> Taxable value of all property of telephone, telegraph, railroad, car loaning, sleeping car, and express car companies (certain exemptions for railroads)	
<b>RATE:</b> Average statewide general property tax paid by other business property in preceding calendar year	

**TRANSPORTATION TAXES**FY 2008-09  
Estimated Collections

<b><u>AIRCRAFT WEIGHT</u></b>	<b>\$300,000</b>
ENACTED: 1945 PA 327	
DISPOSITION: Aeronautics Fund	
BASE: The greater of maximum gross weight or maximum takeoff weight	
RATE: \$0.01 per pound	
<b><u>AVIATION GASOLINE</u></b>	<b>\$4,600,000</b>
ENACTED: 1945 PA 327	
DISPOSITION: Aeronautics Fund	
BASE: Fuel sold or used for propelling aircraft	
RATE: \$0.03 per gallon; \$0.015 per gallon refund to interstate airline operators	
<b><u>DIESEL FUEL</u></b>	<b>\$106,000,000</b>
ENACTED: 1951 PA 54	
DISPOSITION: Michigan Transportation Fund	
BASE: Diesel fuel sold or used in vehicles operated on public highways (certain exemptions apply)	
RATE: \$0.15 per gallon	
<b><u>GASOLINE</u></b>	<b>\$831,000,000</b>
ENACTED: 1927 PA 150	
DISPOSITION: Michigan Transportation Fund	
BASE: Gasoline sold or used in operating vehicles on public highways	
RATE: \$0.19 per gallon	
<b><u>LIQUEFIED PETROLEUM GAS</u></b>	<b>\$450,000</b>
ENACTED: 1953 PA 147	
DISPOSITION: Michigan Transportation Fund	
BASE: Liquefied petroleum gas sold or used in operating vehicles on public highways	
RATE: \$0.15 per gallon	
<b><u>MARINE VESSEL FUEL</u></b>	<b>\$400,000</b>
ENACTED: 1947 PA 320	
DISPOSITION: Recreation Improvement Fund	
BASE: Gas and diesel fuel sold for propelling watercraft, off-road vehicles, and snowmobiles	
RATE: \$0.19 per gallon with refund for certain vessels	
<b><u>MOTOR CARRIER FUEL</u></b>	<b>\$25,000,000</b>
ENACTED: 1980 PA 119	
DISPOSITION: Michigan Transportation Fund	
BASE: Motor fuel consumed in commercial motor vehicle while operating on public highways	
RATE: \$0.15 per gallon for fuel consumed in Michigan	

**TRANSPORTATION TAXES**

**FY 2008-09**  
**Estimated Collections**

---

<b><u>MOTOR VEHICLE REGISTRATION</u></b>	<b>\$838,000,000</b>
<b>ENACTED:</b> 1949 PA 300	
<b>DISPOSITION:</b> Michigan Transportation Fund and Scrap Tire Regulation Fund	
<b>BASE:</b> Weight of vehicle, or type or price of vehicle; maximum loaded weight for large trucks	
<b>RATE:</b> Varies	

---

<b><u>WATERCRAFT REGISTRATION</u></b>	<b>\$9,000,000</b>
<b>ENACTED:</b> 1995 PA 58	
<b>DISPOSITION:</b> 17.5% State Waterways Fund; 33.5% Harbor Development Fund; 49% Marine Safety Fund	
<b>BASE:</b> Length of boat (certain exemptions apply)	
<b>RATE:</b> \$14 to \$448 (depending on length of boat); three-year registration period	



**STATE  
REVENUE  
DEDICATION**

# FY 2008-09 STATE REVENUE DEDICATION

## BUSINESS PRIVILEGE TAXES

### SIMULCAST WAGERING

<u>Disposition</u>	<u>Authority</u>
100% Agriculture Equine Industry Development Fund	Statute

### AIRPORT PARKING EXCISE

<u>Disposition</u>	<u>Authority</u>
100% Airport Parking Fund	Constitution and Statute

### CASINO WAGERING

*(State Portion: 50.5% of 24%)*

<u>Disposition</u>	<u>Authority</u>
86.2% School Aid Fund	Statute
12.1% General Fund/General Purpose	
1.7% Agriculture Equine Industry Development Fund	

### MICHIGAN BUSINESS

<u>Disposition</u>	<u>Authority</u>
\$729.0 million School Aid Fund	Statute
Remainder General Fund/General Purpose	

## INCOME TAX AND LOTTERY PROCEEDS

### GROSS INCOME TAX COLLECTIONS

<u>Disposition</u>	<u>Authority</u>
25.95% School Aid Fund	Statute

### NET LOTTERY PROCEEDS

<u>Disposition</u>	<u>Authority</u>
100% School Aid Fund	Statute

## CONSUMPTION TAXES

### LIQUOR EXCISE (at 4% Rate)

<u>Disposition</u>	<u>Authority</u>
100% School Aid Fund	Statute

### GENERAL SALES\*

<u>Disposition</u>	<u>Authority</u>
Not more than 25% for transportation purposes	Constitution
<i>*Imposed directly or indirectly on fuels sold to propel motor vehicles on highways, sales of motor vehicles, and sale of the parts and accessories of motor vehicles</i>	

### LIQUOR SPECIFIC (at 1.85% Rate)

<u>Disposition</u>	<u>Authority</u>
100% Liquor Purchase Revolving Fund	Statute

### SALES (at 2% Rate)

<u>Disposition</u>	<u>Authority</u>
100% School Aid Fund	Constitution

### LIQUOR SPECIFIC (at 4% Rate)

<u>Disposition</u>	<u>Authority</u>
100% Convention Facility Development Fund	Statute

### SALES (at 4% Rate)

<u>Disposition</u>	<u>Authority</u>
60% School Aid Fund	Constitution
15% Revenue sharing to cities, villages, and townships on a population basis	

## REVENUE SOURCE AND DISTRIBUTION



# FY 2008-09 STATE REVENUE DEDICATION

## CONSUMPTION TAXES

### TOBACCO PRODUCTS (Cigarette)

<u>Disposition</u>	<u>Authority</u>
41.6% School Aid Fund	Constitution and Statute
31.9% Medicaid Trust Fund	
19.8% General Fund/General Purpose	
3.8% Healthy Michigan Fund	
2.4% Health and Safety Fund	
0.6% Wayne County	

### SALES (amount equal to sales at 4% Rate)

<u>Disposition</u>	<u>Authority</u>
21.3% Revenue sharing to counties, cities, villages, and townships	Statute

### TOBACCO PRODUCTS (other than Cigarette)

<u>Disposition</u>	<u>Authority</u>
75% Medicaid Trust Fund	Constitution and Statute
25% General Fund/General Purpose	

### USE (at 2% Rate)

<u>Disposition</u>	<u>Authority</u>
100% School Aid Fund	Constitution

## PROPERTY TAXES

### COMMERCIAL FOREST

<u>Disposition</u>	<u>Authority</u>
School district share to School Aid Fund	Statute

### PRIVATE FOREST

<u>Disposition</u>	<u>Authority</u>
School district share to School Aid Fund	Statute

### INDUSTRIAL FACILITIES

<u>Disposition</u>	<u>Authority</u>
School district share to School Aid Fund	Statute

### STATE 6-MILL EDUCATION

<u>Disposition</u>	<u>Authority</u>
100% School Aid Fund	Statute

### LOW GRADE IRON ORE SPECIFIC

<u>Disposition</u>	<u>Authority</u>
School district share to School Aid Fund	Statute

### STATE REAL ESTATE TRANSFER

<u>Disposition</u>	<u>Authority</u>
100% School Aid Fund	Statute

### MOBILE HOME TRAILER COACH

<u>Disposition</u>	<u>Authority</u>
67% School Aid Fund	Statute

### TECHNOLOGY PARK FACILITIES

<u>Disposition</u>	<u>Authority</u>
School district share to School Aid Fund	Statute

### NEIGHBORHOOD ENTERPRISE ZONE FACILITIES

<u>Disposition</u>	<u>Authority</u>
School district share to School Aid Fund	Statute

## REVENUE SOURCE AND DISTRIBUTION

# FY 2008-09 STATE REVENUE DEDICATION

## TRANSPORTATION TAXES

<b>AIRCRAFT WEIGHT</b>		<b>MARINE VESSEL FUEL</b>	
<u>Disposition</u>	<u>Authority</u>	<u>Disposition</u>	<u>Authority</u>
100% Aeronautics Fund	Statute	Recreation Improvement Fund	Statute
<b>AVIATION GASOLINE</b>		<b>MOTOR FUEL SPECIFIC</b>	
<u>Disposition</u>	<u>Authority</u>	<u>Disposition</u>	<u>Authority</u>
100% Aeronautics Fund	Statute	Transportation purposes	Constitution
<b>DIESEL FUEL</b>		<b>MOTOR CARRIER FUEL</b>	
<u>Disposition</u>	<u>Authority</u>	<u>Disposition</u>	<u>Authority</u>
100% Michigan Transportation Fund	Statute	100% Michigan Transportation Fund	Statute
<b>GASOLINE</b>		<b>MOTOR VEHICLE REGISTRATION</b>	
<u>Disposition</u>	<u>Authority</u>	<u>Disposition</u>	<u>Authority</u>
100% Michigan Transportation Fund	Statute	100% Michigan Transportation Fund Certain fees to Scrap Tire Regulation Fund	Statute
<b>LIQUEFIED PETROLEUM GAS</b>		<b>WATERCRAFT REGISTRATION</b>	
<u>Disposition</u>	<u>Authority</u>	<u>Disposition</u>	<u>Authority</u>
100% Michigan Transportation Fund	Statute	17.5% State Waterways Fund 33.5% Harbor Development Fund 49% Marine Safety Fund	Statute

**Note:** Revenue not constitutionally or statutorily earmarked (dedicated) is General Fund/General Purpose.



Mitchell E. Bean, Director  
 Mary Ann Cleary, Deputy Director  
 517.373.8080

Agriculture .....	William E. Hamilton, Senior Fiscal Analyst
Capital Outlay .....	Robin Risko, Senior Fiscal Analyst
Community Colleges .....	Benjamin Gielczyk, Fiscal Analyst
Community Health	
Medicaid .....	Bob Schneider, Associate Director
Mental Health/Substance Abuse .....	Margaret Alston, Senior Fiscal Analyst
Medicaid/Public Health/Aging .....	Susan Frey, Senior Fiscal Analyst
Corrections .....	Marilyn Peterson, Senior Fiscal Analyst
Education (Department) .....	Mary Ann Cleary, Deputy Director; Bethany Wicksall, Senior Fiscal Analyst
Energy, Labor and Economic Growth .....	Mark Wolf, Fiscal Analyst
Environmental Quality .....	Kirk Lindquist, Senior Fiscal Analyst
General Government:	
Attorney General/Information Technology/Lottery/ .....	Viola Bay Wild, Senior Fiscal Analyst
Management and Budget/Michigan Strategic Fund/State/Treasury	
Auditor General/Civil Rights/Executive/Legislature .....	Robin Risko, Senior Fiscal Analyst
Higher Education .....	Kyle I. Jen, Associate Director
History, Arts, and Libraries .....	Robin Risko, Senior Fiscal Analyst
Human Services (Department) .....	Robert Schneider, Associate Director; Kevin Koorstra, Fiscal Analyst
Judiciary .....	Benjamin Gielczyk, Fiscal Analyst
Military and Veterans Affairs .....	Jan Wisniewski, Senior Fiscal Analyst
Natural Resources .....	Kirk Lindquist, Senior Fiscal Analyst
School Aid .....	Mary Ann Cleary, Deputy Director; Bethany Wicksall, Senior Fiscal Analyst
State Police .....	Jan Wisniewski, Senior Fiscal Analyst
Transportation .....	William E. Hamilton, Senior Fiscal Analyst
Economic/Revenue Forecast; Tax Analysis; Revenue Sharing .....	Rebecca Ross, Senior Economist; Jim Stansell, Economist
Legislative Analysis .....	Chris Couch, Associate Director; Edith Best, Joan Hunault, Shannan Kane, Sue Stutzky, Legislative Analysts
Legislative Transfers .....	Margaret Alston, Senior Fiscal Analyst
Oversight and Investigations .....	Mitchell E. Bean, Director
Retirement .....	Bethany Wicksall, Senior Fiscal Analyst
Supplementals .....	Kyle I. Jen, Associate Director
Administrative Assistant .....	Kathryn Bateson
Unit Support	
Agriculture/Community Colleges/Education/Higher Education/School Aid/ Transportation/Transfers/Bill Analysis/Retirement/HFA Internet .....	Barbara Graves, Budget Assistant
Capital Outlay/Energy, Labor and Economic Growth/Environmental Quality/ General Government/History, Arts, and Libraries/Military and Veterans Affairs/ Natural Resources/State Police/Supplementals .....	Amber Cusack, Budget Assistant
Community Health/Corrections/Human Services/Judiciary/HFA Library .....	Tumai Burris, Budget Assistant
Facilities Coordinator .....	D'Andrea Long, Receptionist



P.O. Box 30014 ■ Lansing, MI 48909-7514

(517) 373-8080 ■ FAX (517) 373-5874

[www.house.mi.gov/hfa](http://www.house.mi.gov/hfa)