

**STATE
OF
MICHIGAN**



REVENUE

SOURCE and DISTRIBUTION

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FISCAL
AGENCY**
Mary Ann Cleary, Director

July 2012

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HOUSE FISCAL AGENCY

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July 2012

TO: Members of the House of Representatives

This report provides information on the source and distribution of revenue for the State of Michigan, and includes estimated FY 2011-12 through FY 2013-14 revenue. Estimates in this report are based on revenue amounts agreed to at the May 2012 Consensus Revenue Estimating Conference and revenue detail in the FY 2012-13 Executive Budget Recommendation.

This publication includes FY 2011-12 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 "Mary Ann Cleary". The signature is written in a cursive, flowing style.

Mary Ann Cleary
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

Federal Revenue	19
Income Tax Revenue	23
Sales Tax Revenue	27
Michigan Business Tax and Corporate Income Tax Revenue.....	31
Tobacco Tax Revenue.....	35
Transportation Revenue	39
Use Tax Revenue	43

STATE AND LOCAL TAX INFORMATION

Business Privilege Taxes

Accommodations (Hotel/Motel).....	48
Airport Parking Excise	48
Casino Wagering	48
Corporate Organization	48
Foreign Insurance Company Retaliatory	48
Oil and Gas Severance.....	48
Simulcast Wagering	49
Michigan Business.....	49
Corporate Income Tax	49
Unemployment Compensation	49

Income Taxes

Personal Income	49
Uniform City Income	49

Consumption Taxes

Beer	50
Liquor.....	50
Sales.....	50
Tobacco Products.....	50
Uniform City Utility Users.....	50
Use	50
Wine.....	50

Property Taxes

Commercial Forest	51
County Real Estate Transfer	51
General Property	51
Industrial Facilities	51
Low Grade Iron Ore Specific	51
Mobile Home Trailer Coach	51
Neighborhood Enterprise Zone Facilities.....	52
Private Forest	52
State 6-Mill Education	52
State Real Estate Transfer	52
Technology Park Facilities	52
Utility Property	52

Transportation Taxes

Aircraft Weight	53
Aviation Gasoline	53
Diesel Fuel	53
Gasoline.....	53
Liquefied Petroleum Gas	53
Marine Vessel Fuel	53
Motor Carrier Fuel.....	53
Motor Vehicle Registration.....	54
Watercraft Registration	54

STATE REVENUE DEDICATION

Business Privilege Taxes.....	56
Income Tax and Lottery Proceeds	56
Consumption Taxes	56
Property Taxes.....	57
Transportation Taxes	58



**Total
State Revenue
by
Source**

**FY 2011-12
through
FY 2013-14**

		<u>FY 2011-12</u>	<u>% of</u>	<u>FY 2012-13</u>	<u>% of</u>	<u>FY 2013-14</u>	<u>% of</u>
			<u>Total</u>		<u>Total</u>		<u>Total</u>
TOTAL STATE REVENUE BY SOURCE	Federal Funds	\$19,543.7	42.0	\$19,941.3	42.5	\$20,222.2	42.2
	Sales & Use Taxes	8,206.0	17.6	8,446.1	18.0	8,692.1	18.1
	Income Taxes	6,965.9	15.0	7,804.5	16.6	8,167.6	17.0
	Other Revenue	4,194.6	9.0	3,890.0	8.3	4,055.5	8.5
	Transportation Revenue	2,210.9	4.8	2,099.8	4.5	2,115.7	4.4
	State 6-Mill Education Tax	1,807.1	3.9	1,829.4	3.9	1,868.9	3.9
	Tobacco Taxes	961.7	2.1	941.7	2.0	920.4	1.9
	Lottery	750.0	1.6	744.7	1.6	747.0	1.6
	Business Taxes	1,596.6	3.4	704.2	1.5	727.1	1.5
	Other GF/GP & SAF Taxes	298.8	0.6	517.2	1.1	399.6	0.8
TOTAL		\$46,535.3		\$46,919.0		\$47,916.1	

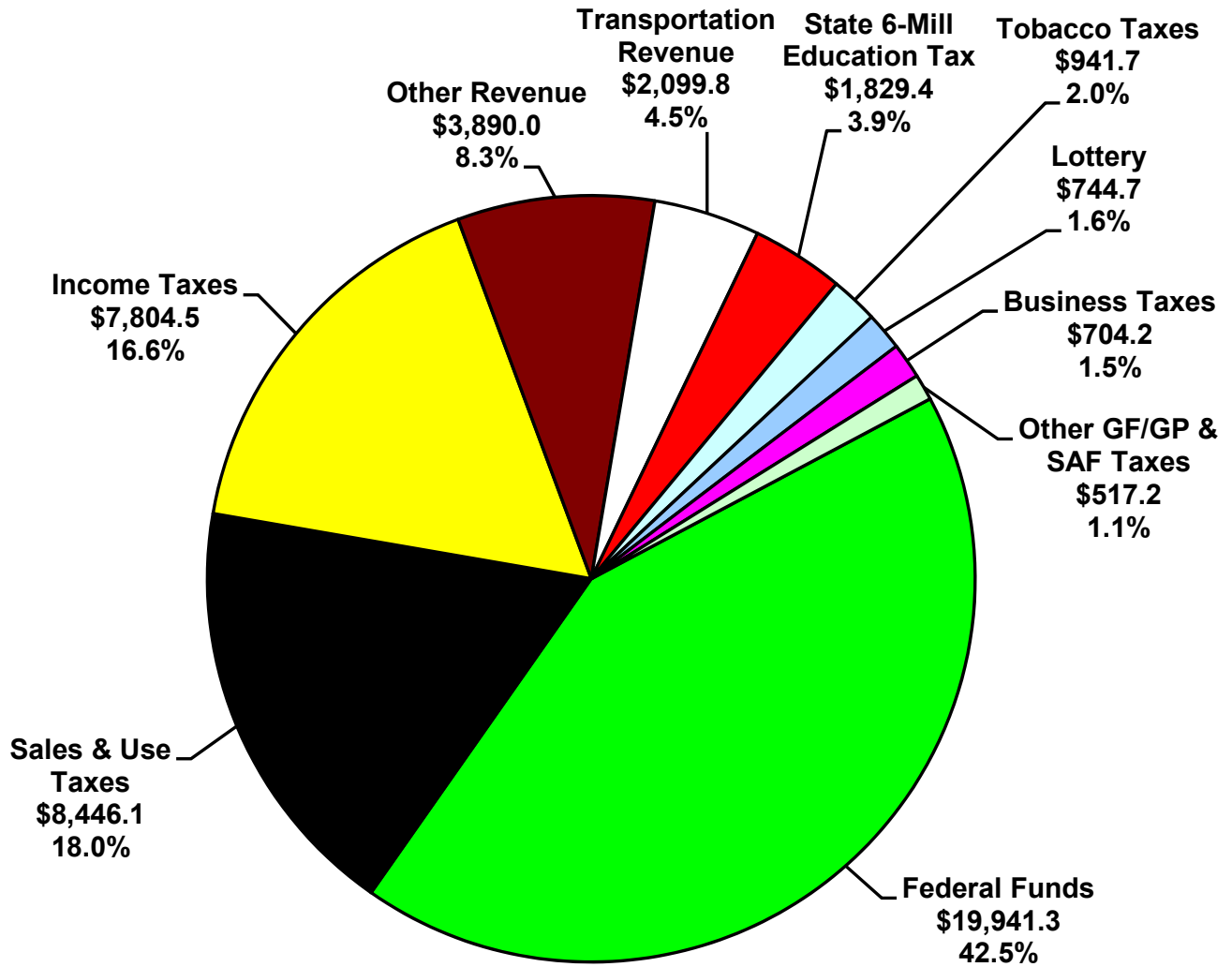
(MILLIONS OF DOLLARS)

FEDERAL FUNDS	Total federal funds used in the state budget.
SALES & USE TAXES	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.
INCOME TAXES	Includes withholding, annual, and quarterly collections less refunds. Current tax rate is 4.35%; beginning January 1, 2013, the rate will be 4.25%.
OTHER REVENUE	Includes revenue from local agencies, state-provided services, licenses, and permits not related to transportation.
TRANSPORTATION REVENUE	Includes gas, diesel fuel, and aviation fuel taxes; fees; and other transportation revenue. Excludes federal aid and sales tax transportation revenue.
STATE 6-MILL EDUCATION TAX	Levied on all property; 100% dedicated to the School Aid Fund.
TOBACCO TAXES	Cigarette tax is \$2.00 per pack; tax on other tobacco products is 32%.
LOTTERY	Net lottery revenue is approximately 32% of total lottery sales.
BUSINESS TAXES	Includes Michigan business tax (MBT), the Corporate income tax (CIT), and insurance company 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. Effective January 1, 2012, the MBT was replaced with a 6% corporate income tax.
OTHER GF/GP & SAF TAXES	Includes liquor, beer, wine, gas and oil severance, utility property, real estate transfer, and industrial facilities taxes.

**STATE OF MICHIGAN
TOTAL STATE REVENUE BY SOURCE
FY 2012-13**

TOTAL RESOURCES: \$46,919.0 MILLION

(Chart dollars in millions)





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

**FY 2011-12
through
FY 2013-14**

		<u>FY 2011-12</u>	<u>% of Total</u>	<u>FY 2012-13</u>	<u>% of Total</u>	<u>FY 2013-14</u>	<u>% of Total</u>
GENERAL FUND/ GENERAL PURPOSE REVENUE BY SOURCE	Income Taxes	\$4,861.5	53.6	\$5,576.4	62.8	\$5,847.4	63.3
	Sales Tax	1,110.7	12.3	1,134.7	12.8	1,169.5	12.7
	Use Tax	788.1	8.7	834.7	9.4	864.7	9.4
	Other Sources	521.3	5.8	453.7	5.1	452.5	4.9
	Insurance Company Tax	300.0	3.3	311.4	3.5	319.2	3.5
	Michigan Business Tax/Corporate Income Tax	1,199.2	13.2	286.5	3.2	298.5	3.2
	Tobacco Taxes	193.3	2.1	189.5	2.1	185.4	2.0
	Liquor, Beer, & Wine Taxes	90.3	1.0	92.0	1.0	93.7	1.0
	(MILLIONS OF DOLLARS)	TOTAL	\$9,064.4		\$8,878.9		\$9,230.9

INCOME TAXES General Fund/General Purpose receives income tax revenue not allocated to the School Aid Fund. Current tax rate is 4.35%; beginning January 1, 2013, the rate will be 4.25%.

SALES TAX 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%.

USE TAX 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%.

OTHER SOURCES Includes taxes on gas and oil severance, utility property, and horse race wagering; certain penalty and interest payments; and federal funds.

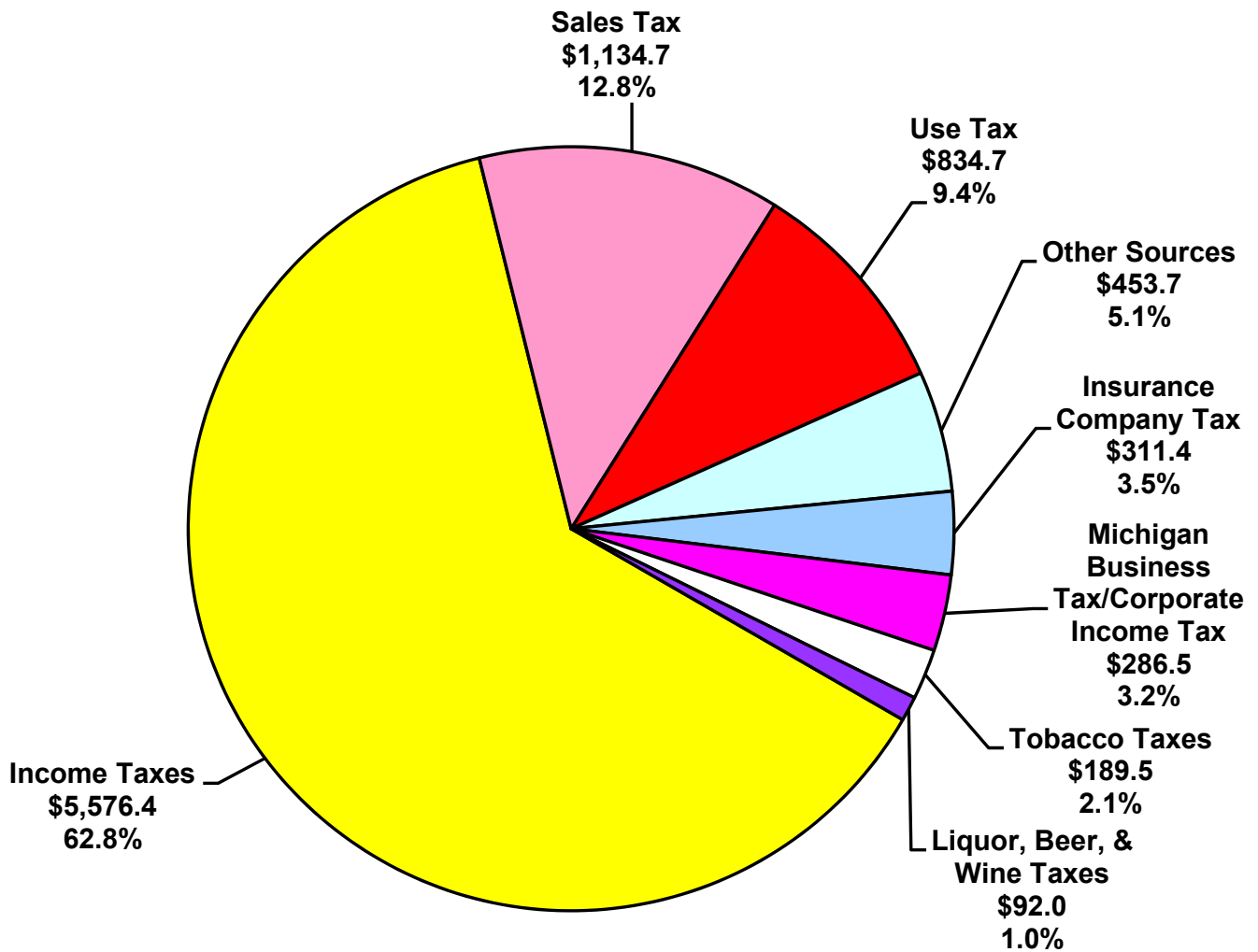
MICHIGAN BUSINESS TAX / CORPORATE INCOME TAX Includes Michigan business tax (MBT), the Corporate income tax (CIT), and insurance company tax. The MBT consists of a 4.95% tax on business income and a 0.8% tax on gross receipts less purchases from other firms. Effective January 1, 2012, the MBT was replaced with a 6% corporate income tax.

NOTE: The earmark from the MBT to SAF was inadvertently not eliminated beginning in FY 2011-12. A technical change to the MBT act is expected to eliminate the SAF earmark.

**STATE OF MICHIGAN
GENERAL FUND/GENERAL PURPOSE REVENUE
BY SOURCE
FY 2012-13**

TOTAL RESOURCES: \$8,878.9 MILLION

(Chart dollars in millions)





**School Aid Fund
Revenue
by
Source**

**FY 2011-12
through
FY 2013-14**

		<u>FY 2011-12</u>	<u>% of Total</u>	<u>FY 2012-13</u>	<u>% of Total</u>	<u>FY 2013-14</u>	<u>% of Total</u>
SCHOOL AID FUND REVENUE BY SOURCE	Sales Tax	\$5,107.4	40.7	\$5,231.9	40.7	\$5,378.8	40.9
	Income Tax Earmarking	2,103.4	16.8	2,227.1	17.3	2,319.2	17.6
	State 6-Mill Education Tax	1,807.1	14.4	1,829.4	14.2	1,868.9	14.2
	Federal Funds	1,658.0	13.2	1,701.0	13.2	1,701.0	12.9
	Lottery Transfer	750.0	6.0	744.7	5.8	747.0	5.7
	Use Tax	394.0	3.1	417.3	3.2	432.3	3.3
	Tobacco Taxes	374.4	3.0	364.8	2.8	355.1	2.7
	Real Estate Transfer Tax	124.9	1.0	133.6	1.0	147.3	1.1
	Casino Wagering Tax	114.7	0.9	106.3	0.8	109.4	0.8
	Specific Taxes	60.0	0.5	61.1	0.5	62.6	0.5
	Liquor Excise Tax	40.3	0.3	41.2	0.3	41.9	0.3
	TOTAL	\$12,534.2		\$12,858.4		\$13,163.5	

(MILLIONS OF DOLLARS)

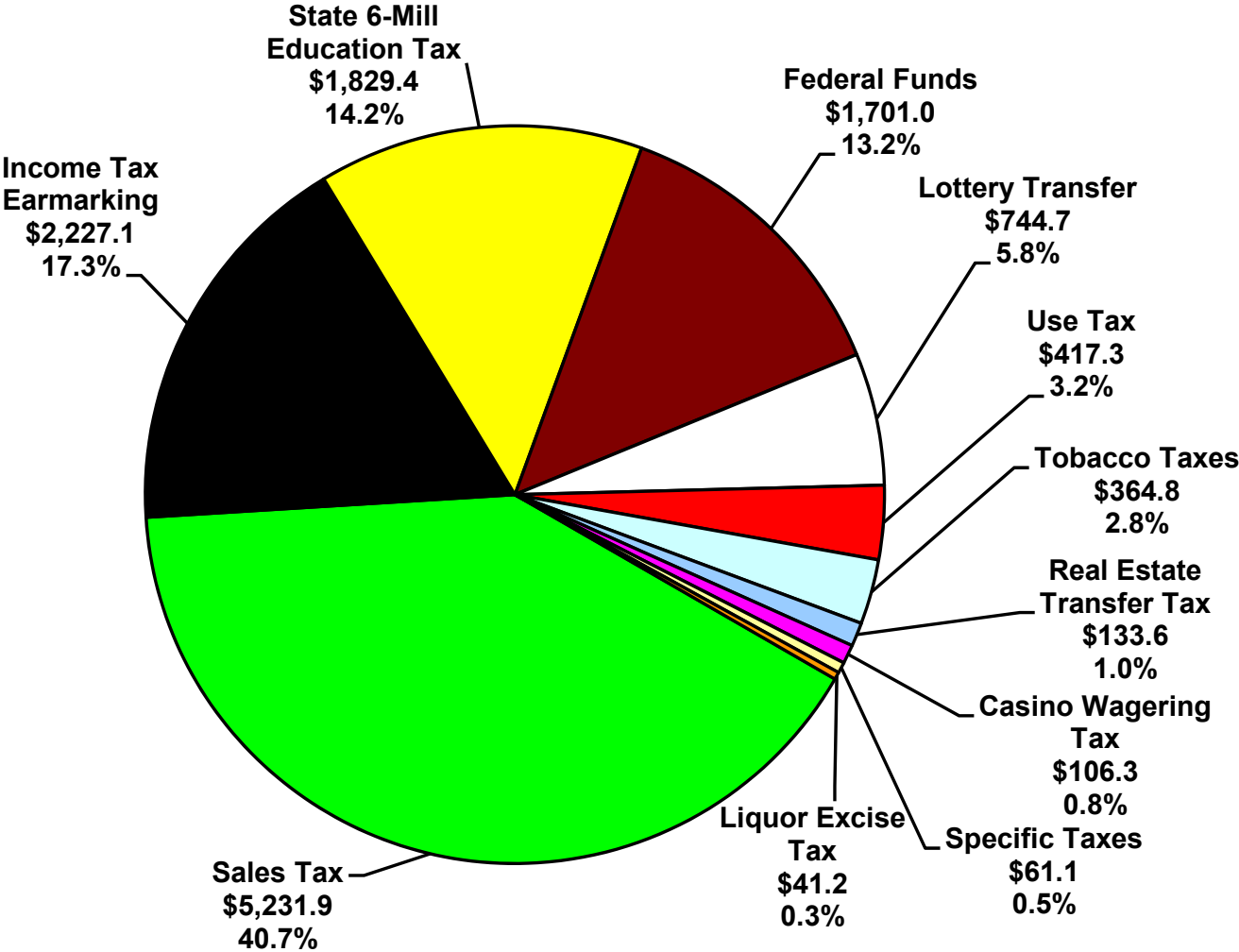
SALES TAX	School Aid Fund receives 73.3% of gross sales tax revenue. Current tax rate is 6%.
INCOME TAX EARMARKING	School Aid Fund receives approximately 23% of gross income tax revenue.
STATE 6-MILL EDUCATION TAX	Levied on all property; 100% dedicated to the School Aid Fund.
LOTTERY TRANSFER	School Aid Fund receives the net revenue from lottery sales.
USE TAX	School Aid Fund receives 33.3% of gross use tax revenue. Current tax rate is 6%.
TOBACCO TAXES	School Aid Fund receives 41.6% of cigarette tax revenue.
REAL ESTATE TRANSFER TAX	School Aid Fund receives 100% of the real estate transfer tax. Tax rate is 0.75% of the sale price of real estate.
CASINO WAGERING TAX	School Aid Fund receives all of the state casino wagering tax in FY 2011-12.
SPECIFIC TAXES	Includes industrial and commercial facilities tax and commercial forest tax.

NOTE: The earmark from the MBT to SAF was inadvertently not eliminated beginning in FY 2011-12. A technical change to the MBT act is expected to eliminate the SAF earmark.

**STATE OF MICHIGAN
SCHOOL AID FUND REVENUE
BY SOURCE
FY 2012-13**

TOTAL RESOURCES: \$12,858.4 MILLION

(Chart dollars in millions)





**Transportation
Revenue
by
Source**

**FY 2011-12
through
FY 2013-14**

TRANSPORTATION REVENUE BY SOURCE FY 2011-12 through FY 2013-14		<u>FY 2011-12</u>	<u>% of Total</u>	<u>FY 2012-13</u>	<u>% of Total</u>	<u>FY 2013-14</u>	<u>% of Total</u>
	Federal Funds	\$1,241.2	36.0	\$1,221.8	36.8	\$1,221.8	36.6
Licenses, Permits, Misc.	1,157.7	33.5	1,047.1	31.5	1,064.9	31.9	
State Gasoline Tax	828.5	24.0	825.5	24.9	822.0	24.6	
State Diesel & Motor Carrier Fuel Tax	127.0	3.7	128.5	3.9	130.0	3.9	
Sales Tax	92.0	2.7	93.0	2.8	93.0	2.8	
State Aviation Fuel Tax	5.7	0.2	5.8	0.2	5.8	0.2	
	TOTAL	\$3,452.1		\$3,321.7		\$3,337.5	

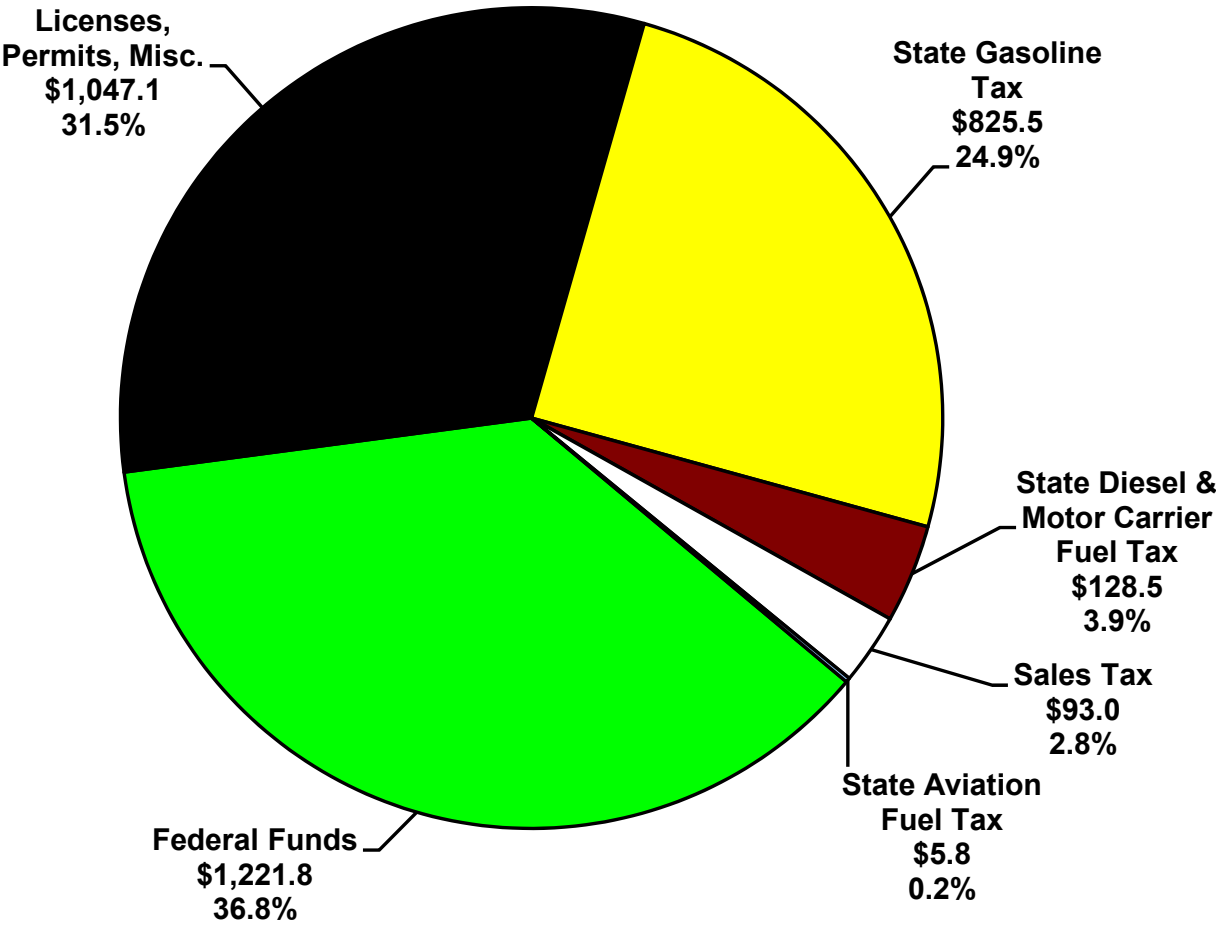
(MILLIONS OF DOLLARS)

LICENSES, PERMITS, MISC.	Vehicle license fees, various registration fees, permits, interest earnings, and other miscellaneous income dedicated for transportation purposes.
STATE GASOLINE TAX	Levied at \$0.19 per gallon.
STATE DIESEL & MOTOR CARRIER FUEL TAX	Levied at \$0.15 per gallon.
SALES TAX	Approximately 1.0% of gross sales tax revenue is dedicated to the Comprehensive Transportation Fund.
STATE AVIATION FUEL TAX	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 2012-13**

TOTAL RESOURCES: \$3,321.7 MILLION

(Chart dollars in millions)





Federal Revenue Distribution

**FY 2011-12
through
FY 2013-14**

FEDERAL REVENUE DISTRIBUTION		FY 2011-12	% of	FY 2012-13	% of	FY 2013-14	% of
			Total		Total		Total
	General Fund/Special Purpose	\$16,624.5	85.1	\$16,998.5	85.2	\$17,279.3	85.4
	School Aid Fund	1,658.0	8.5	1,701.0	8.5	1,701.0	8.4
	Transportation	1,241.2	6.4	1,221.8	6.1	1,221.8	6.0
FY 2011-12 through FY 2013-14	General Fund/General Purpose	20.0	0.1	20.0	0.1	20.0	0.1
	TOTAL	\$19,543.7		\$19,941.3		\$20,222.2	

(MILLIONS OF DOLLARS)

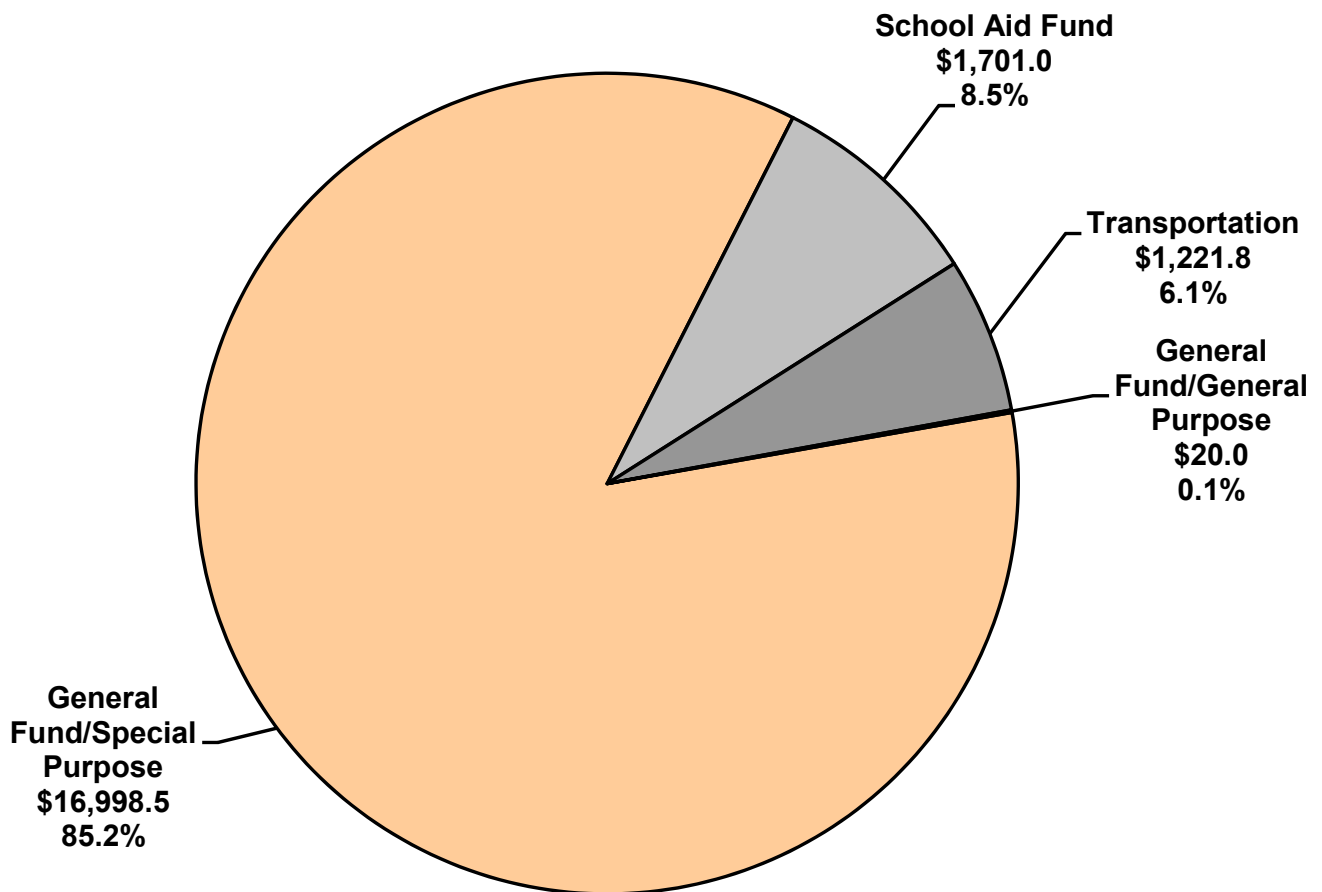
GENERAL FUND/SPECIAL PURPOSE: ESTIMATED FEDERAL REVENUE
(Millions of Dollars)

	Estimates FY 2011-12	% of Total	Estimates FY 2012-13	% of Total	Estimates FY 2013-14	% of Total
Agriculture and Rural Development	\$14.2	0.09	\$11.1	0.07	\$11.5	0.07
Attorney General	8.8	0.05	9.8	0.06	10.1	0.06
Capital Outlay (excluding Transportation)	0.0	0.00	0.0	0.00	0.0	0.00
Civil Rights	2.9	0.02	2.6	0.02	2.7	0.02
Community Health	9,237.6	55.57	9,703.2	57.08	9,974.1	57.72
Corrections	8.0	0.05	8.7	0.05	8.9	0.05
Education	242.1	1.46	246.5	1.45	247.5	1.43
Environmental Quality	159.7	0.96	161.3	0.95	161.3	0.93
Higher Education	98.3	0.59	97.0	0.57	97.0	0.56
Human Services	5,462.9	32.86	5,385.8	31.68	5,390.1	31.19
Judiciary	5.5	0.03	6.0	0.04	6.0	0.03
Licensing and Regulatory Affairs	365.7	2.20	388.0	2.28	395.2	2.29
Military Affairs	87.7	0.53	98.8	0.58	91.7	0.53
Natural Resources	69.3	0.42	66.3	0.39	66.3	0.38
State	1.8	0.01	1.8	0.01	1.8	0.01
State Police	106.1	0.64	104.7	0.62	105.7	0.61
Technology, Management and Budget	10.3	0.06	9.0	0.05	10.4	0.06
Treasury: Operations	743.5	4.47	697.8	4.11	698.9	4.04
TOTAL GENERAL FUND/SPECIAL PURPOSE	\$16,624.5		\$16,998.5		\$17,279.3	

**STATE OF MICHIGAN
FEDERAL REVENUE
DISTRIBUTION
FY 2012-13**

TOTAL RESOURCES: \$19,941.3 MILLION

(Chart dollars in millions)





Income Tax Revenue Distribution

**FY 2011-12
through
FY 2013-14**

INCOME TAX REVENUE DISTRIBUTION		<u>FY 2011-12</u>	<u>% of Total</u>	<u>FY 2012-13</u>	<u>% of Total</u>	<u>FY 2013-14</u>	<u>% of Total</u>
		INCOME TAX DISTRIBUTION					
	General Fund/General Purpose	\$4,861.5	69.8	\$5,576.4	71.5	\$5,847.4	71.6
	School Aid Fund	2,103.4	30.2	2,227.1	28.5	2,319.2	28.4
	State Campaign Fund	1.0	0.0	1.0	0.0	1.0	0.0
	TOTAL	\$6,965.9		\$7,804.5		\$8,167.6	
	Gross Collection	\$9,069.0		\$9,374.5		\$9,731.0	
	Refunds	(2,103.1)		(1,570.0)		(1,562.4)	
	NET COLLECTIONS	\$6,965.9		\$7,804.5		\$8,168.6	

FY 2011-12 through FY 2013-14

(MILLIONS OF DOLLARS)

- GENERAL FUND/ GENERAL PURPOSE** Receives income tax revenue not dedicated for other purposes.

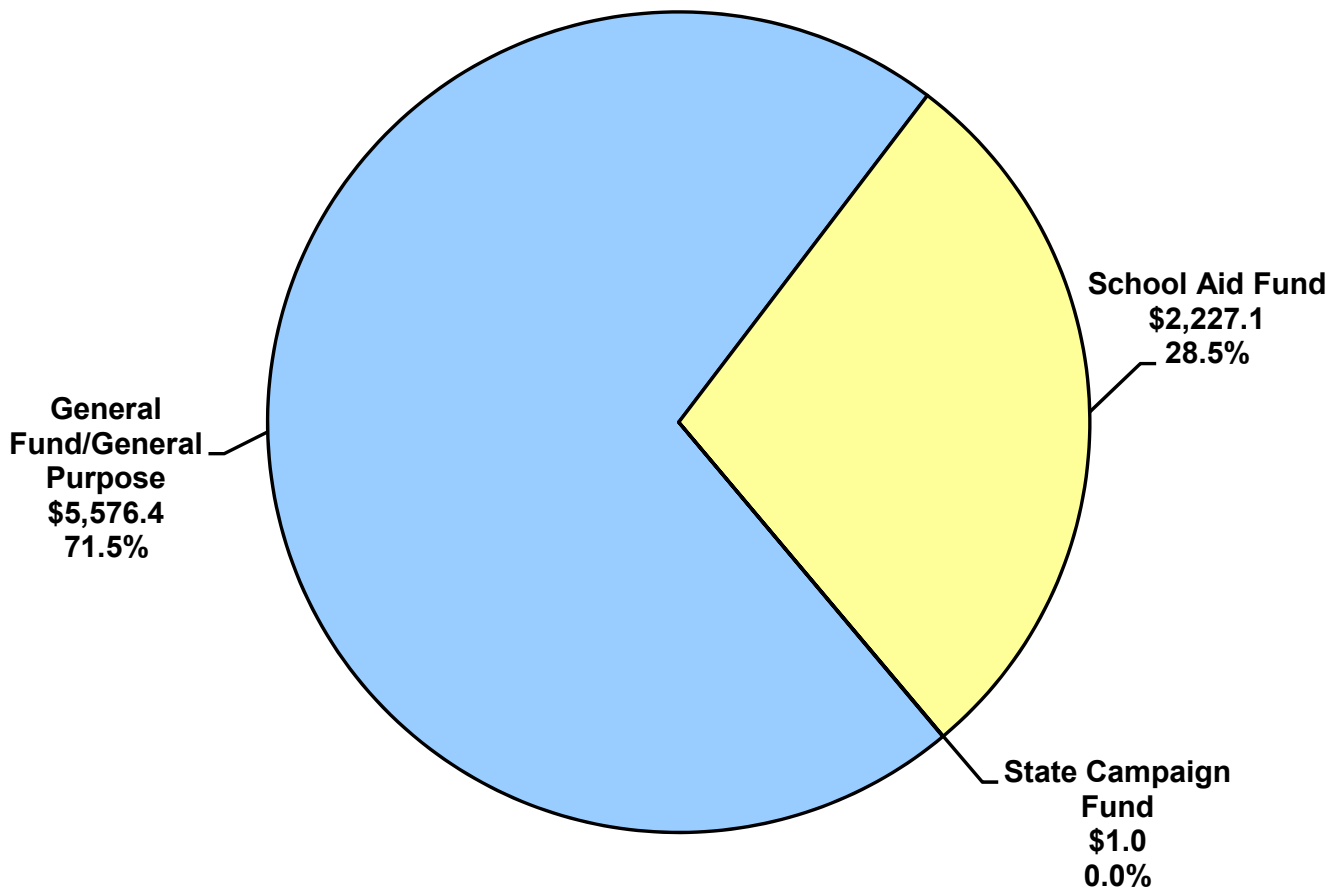
- SCHOOL AID FUND** Receives approximately 23% of gross collections.

- 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 2012-13**

TOTAL RESOURCES: \$7,804.5 MILLION

(Chart dollars in millions)





Sales Tax Revenue Distribution

**FY 2011-12
through
FY 2013-14**

		<u>FY 2011-12</u>	<u>% of Total</u>	<u>FY 2012-13</u>	<u>% of Total</u>	<u>FY 2013-14</u>	<u>% of Total</u>
SALES TAX REVENUE DISTRIBUTION	School Aid Fund	\$5,107.4	72.7	\$5,231.9	72.7	\$5,378.8	72.7
	General Fund/General Purpose	1,110.7	15.8	1,134.7	15.8	1,169.5	15.8
	Local Revenue Sharing	704.8	10.0	725.5	10.1	744.8	10.1
	Comprehensive Transportation Fund	92.0	1.3	93.0	1.3	93.0	1.3
	Health Initiative	9.0	0.1	9.0	0.1	9.0	0.1
	TOTAL	\$7,023.9		\$7,194.1		\$7,395.1	

**FY 2011-12
through
FY 2013-14**

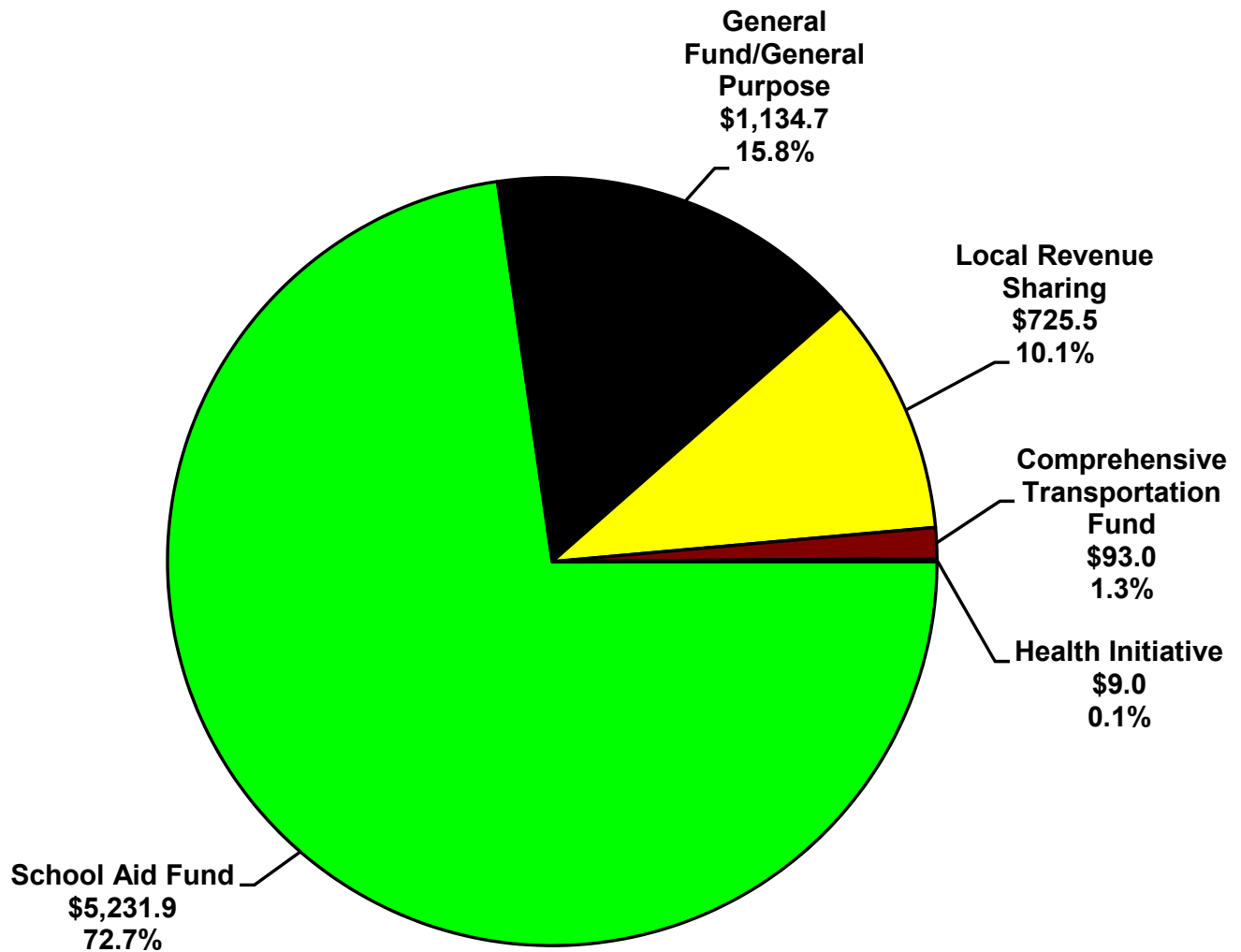
(MILLIONS OF DOLLARS)

SCHOOL AID FUND	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%.
GENERAL FUND/ GENERAL PURPOSE	Receives sales tax revenue not dedicated for other purposes.
LOCAL REVENUE SHARING	The State Constitution provides that 15% of gross collections from the 4% sales tax be distributed to local government units through revenue sharing payments.
COMPREHENSIVE TRANSPORTATION FUND	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.
HEALTH INITIATIVE	Annual appropriation for AIDS and workplace health programs.

**STATE OF MICHIGAN
SALES TAX REVENUE
DISTRIBUTION
FY 2012-13**

TOTAL RESOURCES: \$7,194.1 MILLION

(Chart dollars in millions)





**Michigan
Business
Tax and
Corporate
Income Tax
Revenue
Distribution**

**FY 2011-12
through
FY 2013-14**

		<u>FY 2011-12</u>	<u>% of Total</u>	<u>FY 2012-13</u>	<u>% of Total</u>	<u>FY 2013-14</u>	<u>% of Total</u>
MICHIGAN BUSINESS TAX AND CORPORATE INCOME TAX REVENUE DISTRIBUTION	General Fund/General Purpose	\$1,199.2	100.0	\$286.5	100.0	\$298.5	100.0
	TOTAL	\$1,199.2		\$286.5		\$298.5	
	FY 2011-12 through FY 2013-14						

(MILLIONS OF DOLLARS)

**GENERAL FUND/
GENERAL PURPOSE**

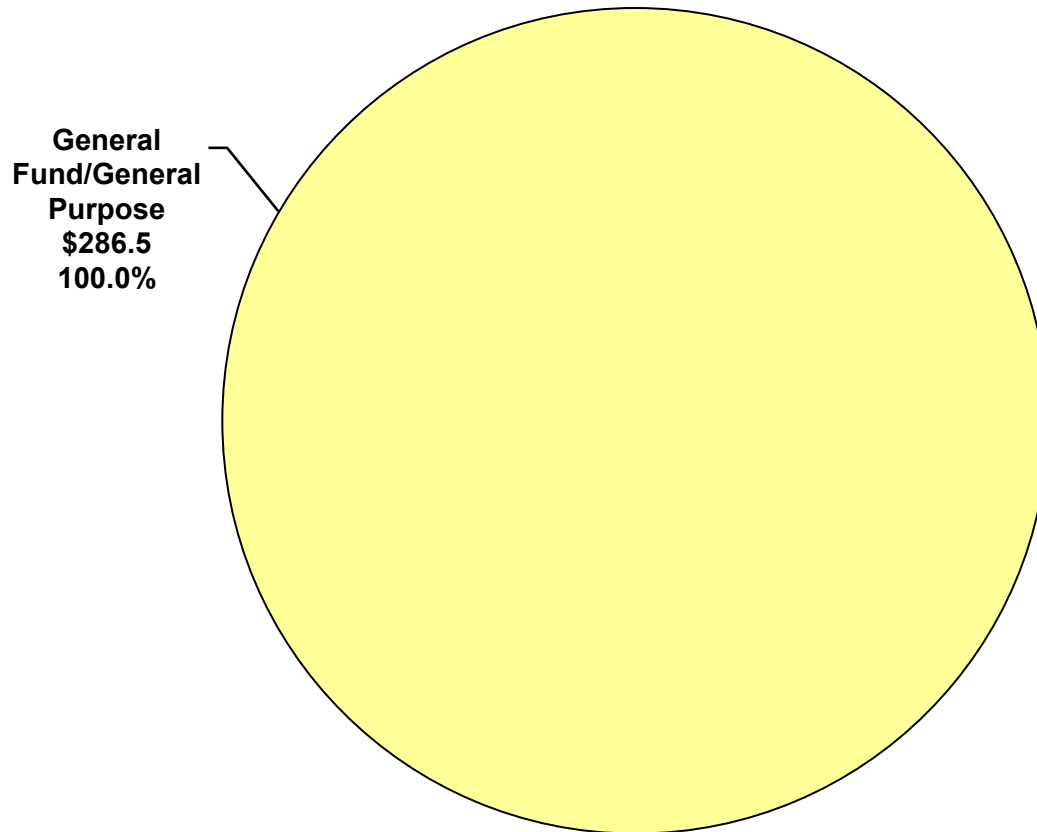
Receives all Michigan business tax revenue and corporate income tax.

NOTE: The earmark from the MBT to SAF was inadvertently not eliminated beginning in FY 2011-12. A technical change to the MBT act is expected to eliminate the SAF earmark.

**STATE OF MICHIGAN
MICHIGAN BUSINESS TAX REVENUE
AND CORPORATE INCOME TAX
DISTRIBUTION
FY 2012-13**

TOTAL RESOURCES: \$286.5 MILLION

(Chart dollars in millions)





Tobacco Tax Revenue Distribution

**FY 2011-12
through
FY 2013-14**

		<u>FY 2011-12</u>	<u>% of Total</u>	<u>FY 2012-13</u>	<u>% of Total</u>	<u>FY 2013-14</u>	<u>% of Total</u>
TOBACCO TAX REVENUE DISTRIBUTION	School Aid Fund	\$374.4	38.9	\$364.8	38.7	\$355.1	38.6
	Medicaid Trust Fund	333.3	34.7	328.2	34.9	322.4	35.0
	General Fund/General Purpose	193.3	20.1	189.5	20.1	185.4	20.1
	Healthy Michigan Fund	33.7	3.5	32.9	3.5	32.0	3.5
	Health and Safety Fund	21.9	2.3	21.4	2.3	20.8	2.3
	Wayne County	5.0	0.5	4.9	0.5	4.7	0.5
TOTAL		\$961.7		\$941.7		\$920.4	

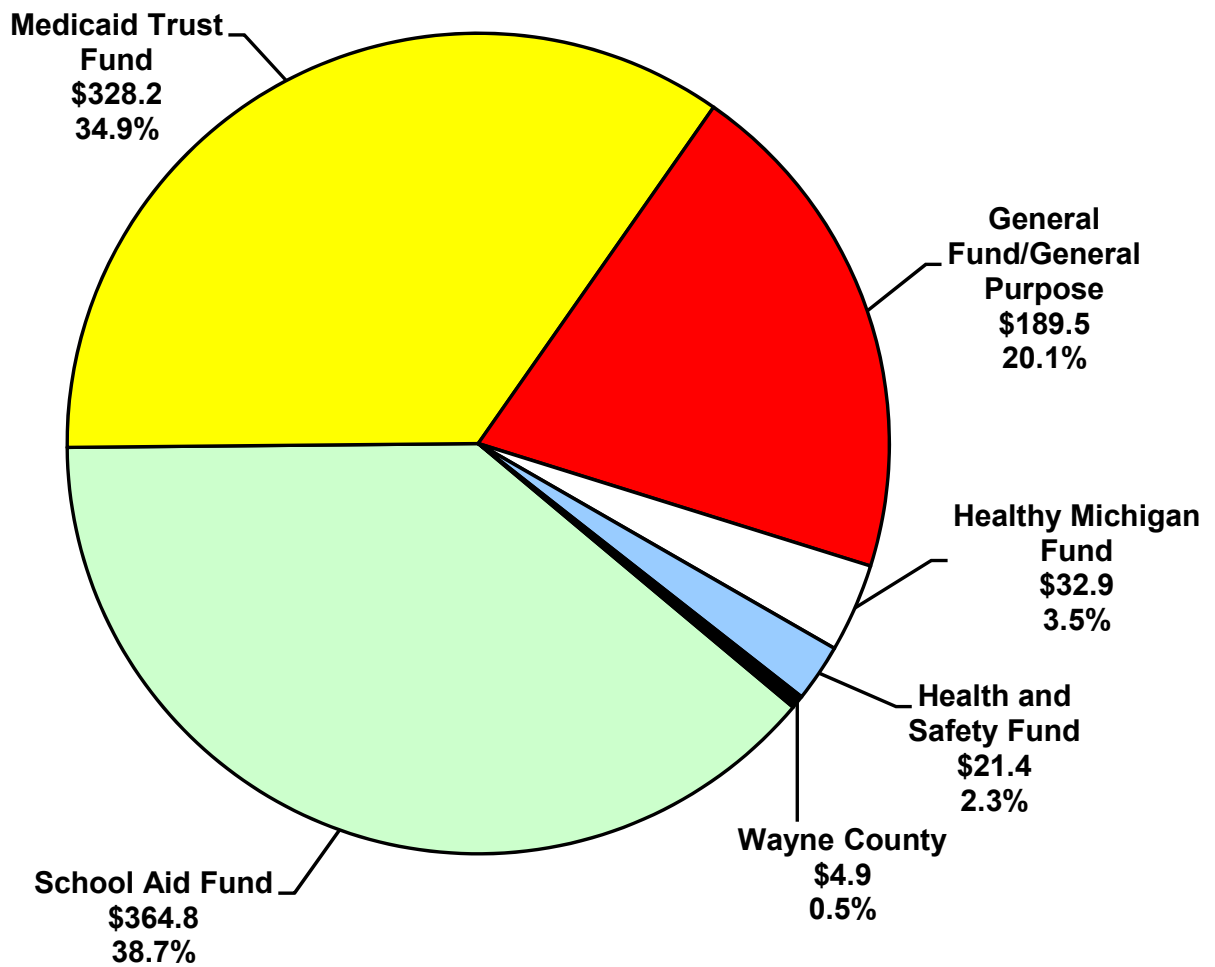
(MILLIONS OF DOLLARS)

SCHOOL AID FUND	Receives 41.6% of cigarette tax proceeds.
MEDICAID TRUST FUND	Receives 31.9% of the cigarette tax revenue and 75.0% of the other tobacco products tax revenue.
GENERAL FUND/ GENERAL PURPOSE	Receives 19.8% of the cigarette tax revenue and 25.0% of the other tobacco products tax revenue.
HEALTHY MICHIGAN FUND	Administered by the state for various health prevention programs. Receives 3.8% of the cigarette tax revenue.
HEALTH AND SAFETY FUND	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.
WAYNE COUNTY	Receives 0.6% of the cigarette tax revenue to be used for indigent health care.

**STATE OF MICHIGAN
TOBACCO TAX REVENUE
DISTRIBUTION
FY 2012-13**

TOTAL RESOURCES: \$941.7 MILLION

(Chart dollars in millions)





Transportation Revenue Distribution

**FY 2011-12
through
FY 2013-14**

		<u>FY 2011-12</u>	<u>% of</u>	<u>FY 2012-13</u>	<u>% of</u>	<u>FY 2013-14</u>	<u>% of</u>
			<u>Total</u>		<u>Total</u>		<u>Total</u>
TRANSPORTATION REVENUE DISTRIBUTION	Michigan Transportation Fund	\$3,041.1	88.1	\$2,940.1	88.5	\$2,950.1	88.4
	Comprehensive Transportation Fund	168.4	4.9	169.5	5.1	169.7	5.1
	State Aeronautics Fund	120.1	3.5	106.0	3.2	109.1	3.3
	State Trunkline Fund	99.6	2.9	82.5	2.5	84.4	2.5
	Blue Water Bridge Fund	22.9	0.7	23.6	0.7	24.2	0.7
	TOTAL	\$3,452.1		\$3,321.7		\$3,337.5	

**FY 2011-12
through
FY 2013-14**

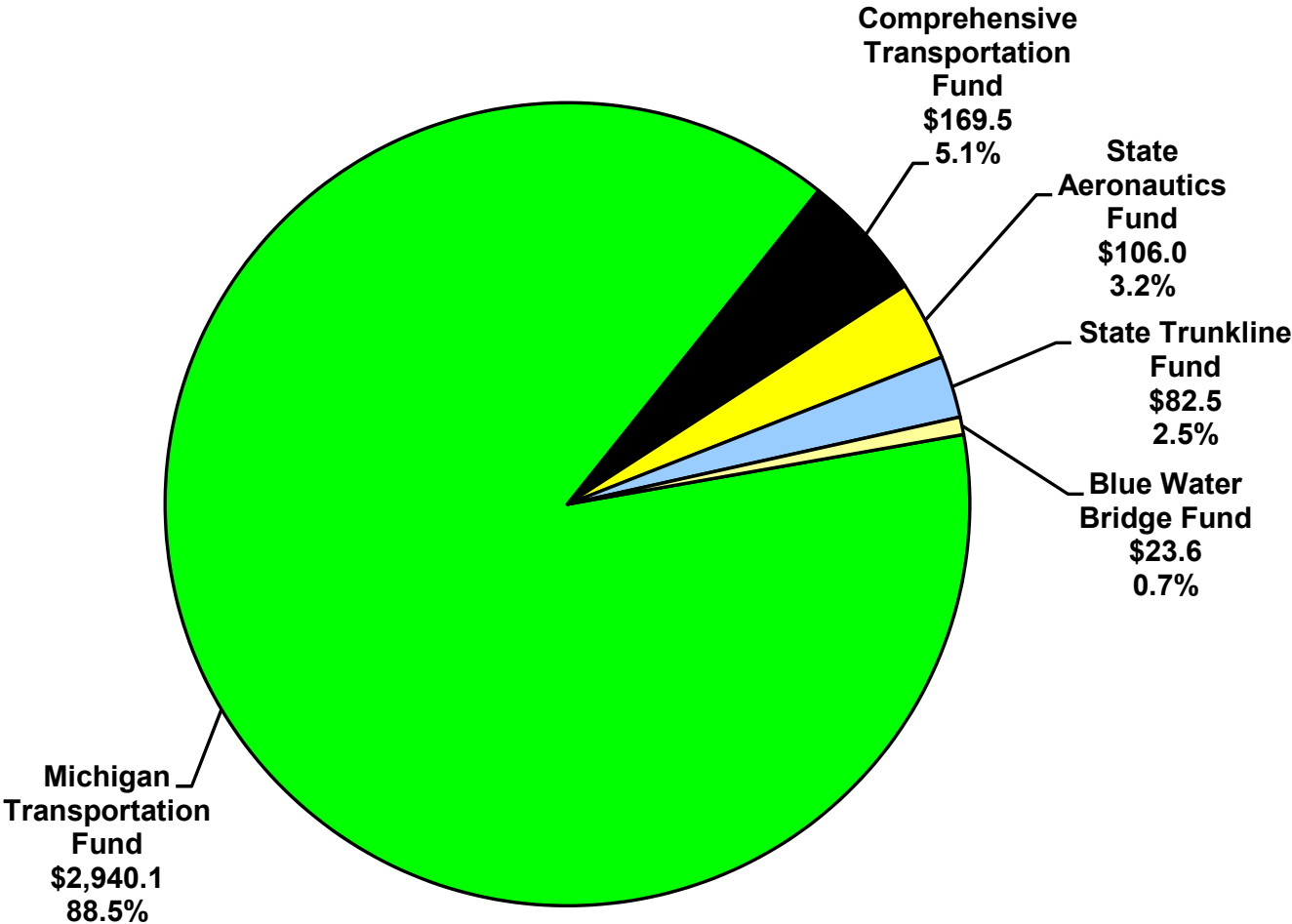
(MILLIONS OF DOLLARS)

MICHIGAN TRANSPORTATION FUND	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.
COMPREHENSIVE TRANSPORTATION FUND	Created to fund planning and development of public transportation systems. Provides funds for direct expenditures and financing for bus and rail services.
STATE AERONAUTICS FUND	Funds for expenditures and transfers for administration and improvement of local airports.
STATE TRUNKLINE FUND	Administered by Michigan Department of Transportation. Funds used for highway maintenance and construction, debt service, bridge construction, and administration costs.
BLUE WATER BRIDGE FUND	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 2012-13**

TOTAL RESOURCES: \$3,321.7 MILLION

(Chart dollars in millions)





Use Tax Revenue Distribution

**FY 2011-12
through
FY 2013-14**

USE TAX REVENUE DISTRIBUTION		<u>FY 2011-12</u>	<u>% of Total</u>	<u>FY 2012-13</u>	<u>% of Total</u>	<u>FY 2013-14</u>	<u>% of Total</u>
		General Fund/General Purpose	\$788.1	66.7	\$834.7	66.7	\$864.7
School Aid Fund	394.0	33.3	417.3	33.3	432.3	33.3	
	TOTAL	\$1,182.1		\$1,252.0		\$1,297.0	

FY 2011-12
through
FY 2013-14

(MILLIONS OF DOLLARS)

**GENERAL FUND/
GENERAL PURPOSE**

Receives use tax revenue not dedicated for other purposes.

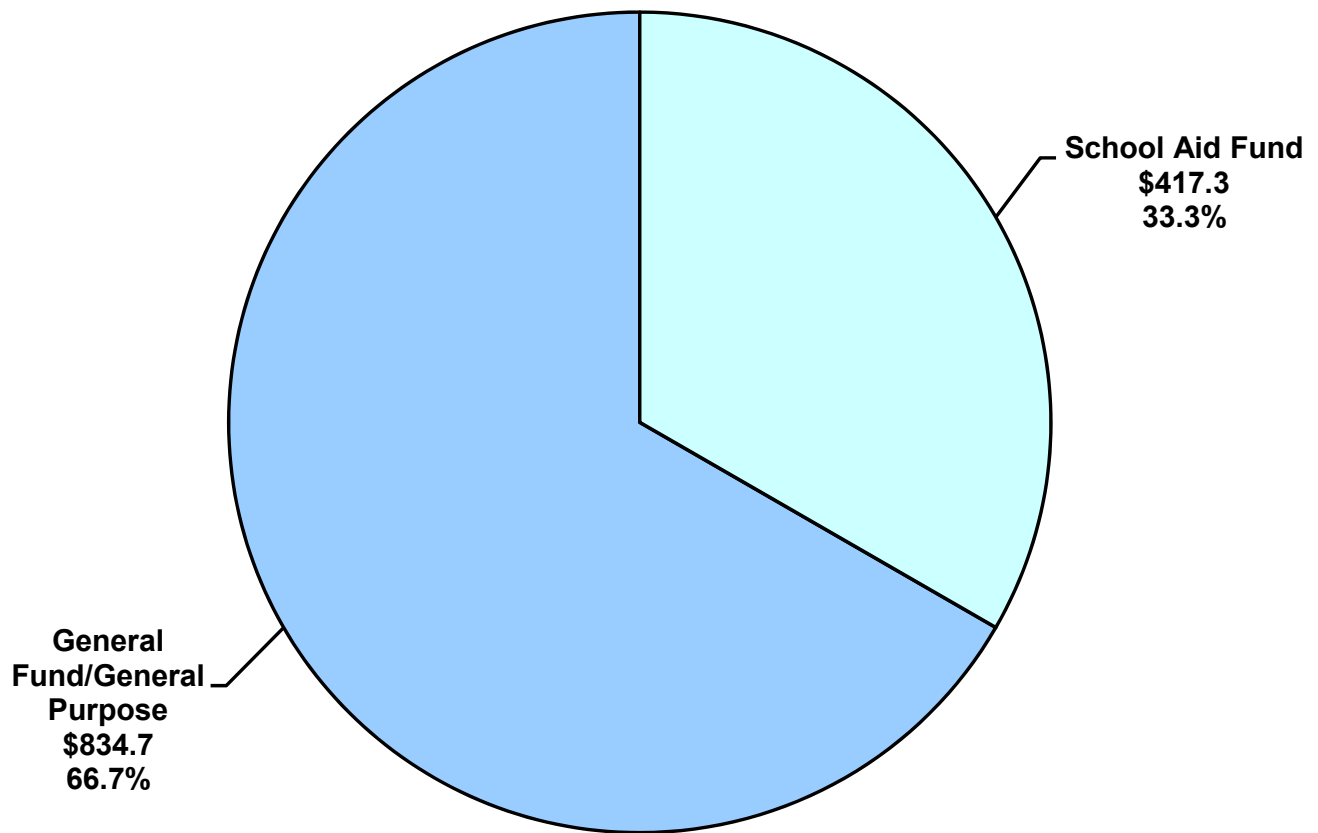
SCHOOL AID FUND

Receives 33.3% of use tax revenue.

**STATE OF MICHIGAN
USE TAX REVENUE
DISTRIBUTION
FY 2012-13**

TOTAL RESOURCES: \$1,252.0 MILLION

(Chart dollars in millions)





**STATE
AND LOCAL
TAX
INFORMATION**

BUSINESS PRIVILEGE TAXES**FY 2011-12
Estimated Collections**

<u>ACCOMMODATIONS (HOTEL/MOTEL)</u>	\$32,300,000
ENACTED: 1974 PA 263, 1985 PA 106	
DISPOSITION: General Fund Restricted and Convention Facilities Development Fund	
BASE: 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	
RATE: Variable; up to 6% of amount transient guests pay for lodging	
<u>AIRPORT PARKING EXCISE</u>	\$20,362,000
ENACTED: 1987 PA 248	
DISPOSITION: Airport Parking Fund	
BASE: Amount charged for parking	
RATE: 27% of amount charged for public parking at a "regional" airport	
<u>CASINO WAGERING</u>	State portion \$114,700,000
ENACTED: Voter-initiated law of 1996	
DISPOSITION: State portion—8.1%; 100% School Aid Fund City of Detroit—10.9%	
BASE: Adjusted gross receipts received by gaming licensee	
RATE: 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>	
<u>CORPORATE ORGANIZATION</u>	\$21,480,000
ENACTED: 1972 PA 284	
DISPOSITION: General Fund; Restricted	
BASE: Domestic—authorized capital stock; Foreign—capital stock attributable to Michigan	
RATE: 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	
<u>FOREIGN INSURANCE COMPANY RETALIATORY</u>	\$300,000,000
ENACTED: 1956 PA 218	
DISPOSITION: General Fund/General Purpose	
BASE: Gross premiums of out-of-state insurance companies	
RATE: Effective rate of 1.25%; Foreign insurance at single business tax equivalent or amount equal to foreign imposed costs—whichever is higher	
<u>OIL AND GAS SEVERANCE</u>	\$60,700,000
ENACTED: 1929 PA 48	
DISPOSITION: General Fund/General Purpose	
BASE: Gross cash market value of oil and gas severed	
RATE: Oil at 6.6%; Gas at 5%; Stripper wells and/or marginal properties at 4%	

BUSINESS PRIVILEGE TAXESFY 2011-12
Estimated Collections

<u>SIMULCAST WAGERING</u>	\$4,600,000
ENACTED: 1995 PA 279 DISPOSITION: Agriculture Equine Industry Development Fund BASE: Amounts wagered on interstate and inter-track simulcast horse races RATE: 3.5%	
<u>MICHIGAN BUSINESS</u>	\$713,600,000
ENACTED: 2007 PA 36 DISPOSITION: General Fund/General Purpose BASE: Business income and gross receipts less purchases from other firms RATE: 4.95% on business income and 0.80% on gross receipts less purchases from other firms	
<u>CORPORATE INCOME TAX</u>	\$485,600,000
ENACTED: 2011 PA 38 DISPOSITION: General Fund/General Purpose BASE: Business income RATE: 6.0%	
<u>UNEMPLOYMENT COMPENSATION</u>	\$1,500,000,000
ENACTED: 1936 PA 1 (Extra Session) DISPOSITION: Bureau of Worker's and Unemployment Compensation BASE: Wages paid per covered employee up to \$9,000 limit, or wages equal to federal unemployment tax base—whichever is higher RATE: Variable	

INCOME TAXESFY 2011-12
Estimated Collections

<u>PERSONAL INCOME</u>	Gross = \$9,069,000,000 Net of Refunds = \$6,965,900,000
ENACTED: 1967 PA 281 DISPOSITION: General Fund/General Purpose 23.3% of gross revenue to schools BASE: Federal adjusted gross income of individuals, estates, and trusts, with adjustments RATE: 4.35%; beginning January 1, 2013, reduced to 4.25%	
<u>UNIFORM CITY INCOME</u>	\$400,000,000
ENACTED: 1964 PA 284 DISPOSITION: General Fund of city BASE: Income of city residents and income earned in city RATE: 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 TAXESFY 2011-12
Estimated Collections

<u>BEER</u>	\$39,900,000
ENACTED: 1998 PA 58	
DISPOSITION: General Fund/General Purpose	
BASE: Beer manufactured or sold in Michigan	
RATE: \$6.30 per barrel (\$2 per barrel credit for small brewers)	
<u>LIQUOR</u>	\$139,500,000
ENACTED: 1998 PA 58	
DISPOSITION: 4% specific—General Fund/General Purpose; 4% excise—School Aid Fund; 4% specific—Convention Facility Development Fund; 1.85% specific—Liquor Purchase Revolving Fund	
BASE: Retail selling of spirits	
RATE: On-premise consumption at 12%; Off-premise consumption at 13.85%	
<u>SALES</u>	\$7,023,900,000
ENACTED: 1933 PA 167	
DISPOSITION: 24.2% local revenue sharing (subject to appropriation); 73.3% School Aid Fund; 1.0% Comprehensive Transportation Fund; Remainder to General Fund/General Purpose	
BASE: Gross proceeds from retail sale of tangible personal property for use or consumption	
RATE: 6%; 4% for electricity, natural gas, and home heating fuel	
<u>TOBACCO PRODUCTS</u>	\$961,700,000
ENACTED: 1993 PA 327	
DISPOSITION: 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	
BASE: Tobacco products sold in Michigan	
RATE: Cigarettes at \$2.00 per pack; Other at 32% of wholesale price	
<u>UNIFORM CITY UTILITY USERS</u>	\$55,000,000
ENACTED: 1990 PA 100	
DISPOSITION: To hire police officers	
BASE: Privilege of consuming public telephone, electric, steam, or gas service in Detroit	
RATE: Between 1/4 of 1% and 5%	
<u>USE</u>	\$1,182,100,000
ENACTED: 1937 PA 94	
DISPOSITION: 66.7% General Fund/General Purpose; 33.3% School Aid Fund	
BASE: Purchase price of tangible personal property and certain services	
RATE: 6%; 4% for electricity, natural gas, and home heating fuel	
<u>WINE</u>	\$10,100,000
ENACTED: 1998 PA 58	
DISPOSITION: General Fund/General Purpose	
BASE: Wine sold in Michigan	
RATE: Per liter—\$0.135 if ≤16% alcohol; \$0.20 if >16% alcohol; mixed spirit drinks \$0.48	

PROPERTY TAXES

FY 2011-12
Estimated Collections

<u>COMMERCIAL FOREST</u>	\$3,100,000
ENACTED: 1995 PA 57	
DISPOSITION: To local units in same proportion as general property tax; school portion to School Aid Fund	
BASE: Lands placed in commercial forest reserve and cash value of timber thereon	
RATE: 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)	
<u>COUNTY REAL ESTATE TRANSFER</u>	\$18,320,000
ENACTED: 1966 PA 134	
DISPOSITION: General Fund of county in which tax is collected	
BASE: Fair market value of property transferred	
RATE: \$0.55 per \$500 (0.11%); Wayne County may impose a higher rate with voter approval	
<u>GENERAL PROPERTY</u>	\$12,800,000,000
ENACTED: 1893 PA 206	
DISPOSITION: As locally determined	
BASE: Real and personal property not otherwise exempted	
RATE: Varies by local unit (requires voter approval)	
<u>INDUSTRIAL FACILITIES</u>	\$42,900,000
ENACTED: 1974 PA 198	
DISPOSITION: To local units in same proportion as general property tax; school portion to School Aid Fund	
BASE: Restored/replacement facility—taxable value, excluding land and inventory in year prior to exemption; New facility—current taxable value, excluding land and inventory	
RATE: 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	
<u>LOW GRADE IRON ORE SPECIFIC</u>	\$5,900,000
ENACTED: 1951 PA 77	
DISPOSITION: To local units in same proportion as general property tax; school portion to School Aid Fund	
BASE: Rated annual capacity of production and treatment plant, and gross ton value of ore	
RATE: 1.1% at full production	
<u>MOBILE HOME TRAILER COACH</u>	\$6,000,000
ENACTED: 1959 PA 243	
DISPOSITION: School Aid Fund—\$2 per coach; Counties and municipalities—\$0.50 per coach	
BASE: Occupied trailer coaches in licensed trailer coach parks	
RATE: \$3 per month per coach	

PROPERTY TAXES

FY 2011-12
Estimated Collections

<u>NEIGHBORHOOD ENTERPRISE ZONE FACILITIES</u>	Included in industrial facilities
ENACTED: 1992 PA 147	
DISPOSITION: To local units in same proportion as general property tax; school portion to School Aid Fund	
BASE: Rehabilitated facility—state equalized value in prior year of exemption, excluding land; New facility—state equalized value, excluding land	
RATE: 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	
<u>PRIVATE FOREST</u>	\$200,000
ENACTED: 1995 PA 57	
DISPOSITION: To local units in same proportion as general property tax; school portion to School Aid Fund	
BASE: Lands placed in private forest reserve and cash value of timber thereon (40-acre maximum)	
RATE: Specific—\$1.00 per acre; Stumpage—5% of value of timber cut; Withdrawal—5% of value of timber on the stump	
<u>STATE 6-MILL EDUCATION</u>	\$1,807,100,000
ENACTED: 1993 PA 331	
DISPOSITION: School Aid Fund	
BASE: Taxable value of all real and personal property (increase capped at the lesser of 5% or inflation)	
RATE: 6 mills	
<u>STATE REAL ESTATE TRANSFER</u>	\$124,900,000
ENACTED: 1993 PA 330	
DISPOSITION: School Aid Fund	
BASE: Fair market value of property transferred	
RATE: \$3.75 per \$500 (0.75%) or fraction thereof of total value	
<u>TECHNOLOGY PARK FACILITIES</u>	Included in industrial facilities
ENACTED: 1984 PA 385	
DISPOSITION: To local units in same proportion as general property tax; school portion to School Aid Fund	
BASE: SEV of facility, excluding land	
RATE: New facility—50% of 1993 school operating taxes, plus 50% of other property taxes, except state 6-mill education tax	
<u>UTILITY PROPERTY</u>	\$42,900,000
ENACTED: 1905 PA 282	
DISPOSITION: General Fund/General Purpose	
BASE: Taxable value of all property of telephone, telegraph, railroad, car loaning, sleeping car, and express car companies (certain exemptions for railroads)	
RATE: Average statewide general property tax paid by other business property in preceding calendar year	

TRANSPORTATION TAXES**FY 2011-12**
Estimated Collections

<u>AIRCRAFT WEIGHT</u>	\$320,000
ENACTED: 1945 PA 327	
DISPOSITION: Aeronautics Fund	
BASE: The greater of maximum gross weight or maximum takeoff weight	
RATE: \$0.01 per pound	
<u>AVIATION GASOLINE</u>	\$5,700,000
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	
<u>DIESEL FUEL</u>	\$105,100,000
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	
<u>GASOLINE</u>	\$828,500,000
ENACTED: 1927 PA 150	
DISPOSITION: Michigan Transportation Fund	
BASE: Gasoline sold or used in operating vehicles on public highways	
RATE: \$0.19 per gallon	
<u>LIQUEFIED PETROLEUM GAS</u>	\$350,000
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	
<u>MARINE VESSEL FUEL</u>	\$400,000
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	
<u>MOTOR CARRIER FUEL</u>	\$21,900,000
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 2011-12
Estimated Collections

<u>MOTOR VEHICLE REGISTRATION</u>	\$868,000,000
ENACTED: 1949 PA 300	
DISPOSITION: Michigan Transportation Fund and Scrap Tire Regulation Fund	
BASE: Weight of vehicle, or type or price of vehicle; maximum loaded weight for large trucks	
RATE: Varies	

<u>WATERCRAFT REGISTRATION</u>	\$9,500,000
ENACTED: 1995 PA 58	
DISPOSITION: 17.5% State Waterways Fund; 33.5% Harbor Development Fund; 49% Marine Safety Fund	
BASE: Length of boat (certain exemptions apply)	
RATE: \$14 to \$448 (depending on length of boat); three-year registration period	



**STATE
REVENUE
DEDICATION**

FY 2011-12 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

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

INCOME TAX AND LOTTERY PROCEEDS

GROSS INCOME TAX COLLECTIONS

<u>Disposition</u>	<u>Authority</u>
23% 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 <i>*Imposed directly or indirectly on fuels sold to propel motor vehicles on highways, sale of motor vehicles, and sale of the parts and accessories of motor vehicles</i>	Constitution

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 15% Revenue sharing to cities, villages, and townships on a population basis	Constitution

FY 2011-12 STATE REVENUE DEDICATION

CONSUMPTION TAXES

TOBACCO PRODUCTS (Cigarette)

Disposition

41.6% School Aid Fund
 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

Authority

Constitution
 and Statute

SALES (amount equal to sales at 4% Rate)

Disposition

21.3% Revenue sharing to counties,
 cities, villages, and townships

Authority

Statute
 subject to
 appropriation

TOBACCO PRODUCTS (other than Cigarette)

Disposition

75% Medicaid Trust Fund
 25% General Fund/General Purpose

Authority

Constitution
 and Statute

USE (at 2% Rate)

Disposition

100% School Aid Fund

Authority

Constitution

PROPERTY TAXES

COMMERCIAL FOREST

Disposition

School district share to School Aid
 Fund

Authority

Statute

PRIVATE FOREST

Disposition

School district share to School Aid
 Fund

Authority

Statute

INDUSTRIAL FACILITIES

Disposition

School district share to School Aid
 Fund

Authority

Statute

STATE 6-MILL EDUCATION

Disposition

100% School Aid Fund

Authority

Statute

LOW GRADE IRON ORE SPECIFIC

Disposition

School district share to School Aid
 Fund

Authority

Statute

STATE REAL ESTATE TRANSFER

Disposition

100% School Aid Fund

Authority

Statute

MOBILE HOME TRAILER COACH

Disposition

67% School Aid Fund

Authority

Statute

TECHNOLOGY PARK FACILITIES

Disposition

School district share to School Aid
 Fund

Authority

Statute

NEIGHBORHOOD ENTERPRISE ZONE FACILITIES

Disposition

School district share to School Aid
 Fund

Authority

Statute

FY 2011-12 STATE REVENUE DEDICATION

TRANSPORTATION TAXES

AIRCRAFT WEIGHT

<u>Disposition</u>	<u>Authority</u>
100% Aeronautics Fund	Statute

MARINE VESSEL FUEL

<u>Disposition</u>	<u>Authority</u>
Recreation Improvement Fund	Statute

AVIATION GASOLINE

<u>Disposition</u>	<u>Authority</u>
100% Aeronautics Fund	Statute

MOTOR FUEL SPECIFIC

<u>Disposition</u>	<u>Authority</u>
Transportation purposes	Constitution

DIESEL FUEL

<u>Disposition</u>	<u>Authority</u>
100% Michigan Transportation Fund	Statute

MOTOR CARRIER FUEL

<u>Disposition</u>	<u>Authority</u>
100% Michigan Transportation Fund	Statute

GASOLINE

<u>Disposition</u>	<u>Authority</u>
100% Michigan Transportation Fund	Statute

MOTOR VEHICLE REGISTRATION

<u>Disposition</u>	<u>Authority</u>
100% Michigan Transportation Fund	Statute
Certain fees to Scrap Tire Regulation Fund	

LIQUEFIED PETROLEUM GAS

<u>Disposition</u>	<u>Authority</u>
100% Michigan Transportation Fund	Statute

WATERCRAFT REGISTRATION

<u>Disposition</u>	<u>Authority</u>
17.5% State Waterways Fund	Statute
33.5% Harbor Development Fund	
49% Marine Safety Fund	

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



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