

**STATE  
OF  
MICHIGAN**



# **REVENUE**

## **SOURCE and DISTRIBUTION**

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FISCAL  
AGENCY**

Mitchell E. Bean, Director

**March 2008**

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March 2008

TO: Members of the House of Representatives

This report provides information on the source and distribution of revenue for the State of Michigan and comparisons of projected FY 2007-08 revenue with estimated FY 2008-09 revenue. Estimates in this report are based on revenue amounts agreed to at the January 2008 Consensus Revenue Estimating Conference and revenue detail in the Executive Budget Recommendation.

This publication includes FY 2007-08 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 Jeanne Dee, 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



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**Total  
State Revenue  
by  
Source**

**FY 2007-08  
and  
FY 2008-09**

		<u>FY 2007-08</u>	<u>% of Total</u>	<u>FY 2008-09</u>	<u>% of Total</u>
<b>TOTAL STATE REVENUE BY SOURCE</b>	Federal Funds	\$14,181.1	33.5	\$14,786.2	34.1
	Sales & Use Taxes	7,915.8	18.7	7,977.0	18.4
	Income Taxes	7,081.9	16.7	7,035.6	16.2
	Business Taxes	2,766.3	6.5	3,170.8	7.3
	Non-Tax Revenue	3,249.6	7.7	3,063.2	7.1
	Transportation Revenue	2,070.9	4.9	2,215.2	5.1
	State 6-Mill Education Tax	2,071.2	4.9	2,143.2	4.9
	Other Taxes	1,859.4	4.4	1,900.8	4.4
	Tobacco Taxes	1,106.0	2.6	1,083.7	2.5
		<b>TOTAL</b>	<b>\$42,302.2</b>		<b>\$43,375.8</b>

(MILLIONS OF DOLLARS)

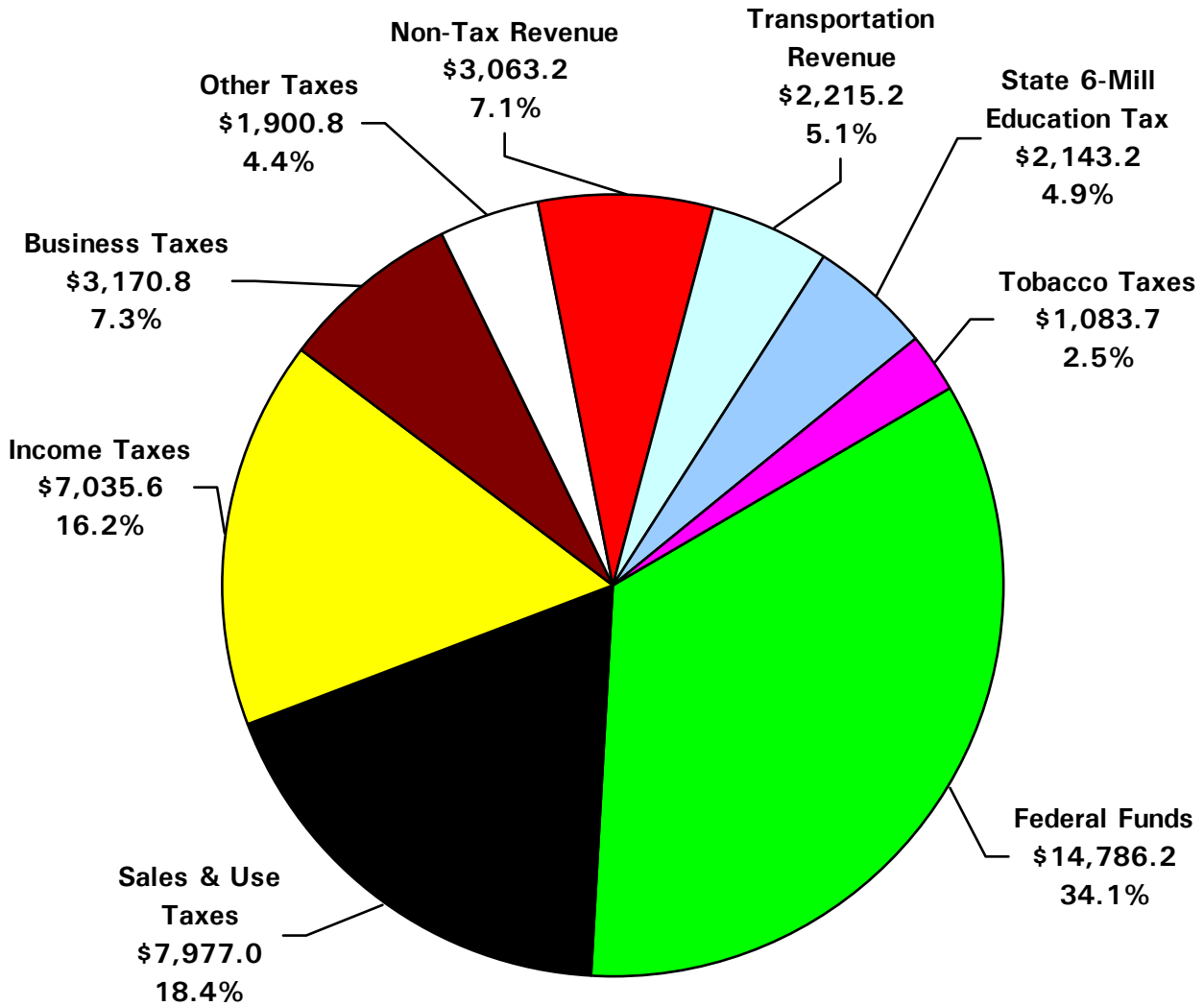
<b>FEDERAL FUNDS</b>	Total federal funds used in the state budget.
<b>SALES AND USE TAXES</b>	Use tax is a specific excise tax on the use, storage, or consumption of tangible personal property not subject to the sales tax. Tax rate is currently 6% for both sales and use taxes.
<b>INCOME TAXES</b>	Includes withholding, annual, and quarterly collections less refunds. Current tax rate is 4.35%.
<b>BUSINESS TAXES</b>	Includes single business tax (SBT) and Michigan business tax (MBT), insurance company tax, and the casino wagering tax. In calendar year 2007, the SBT rate is 1.9% of adjusted tax base for most firms; the tax is repealed effective January 1, 2008. 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>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>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>OTHER TAXES</b>	Includes liquor, beer, wine, and gas and oil severance taxes.
<b>TOBACCO TAXES</b>	Cigarette tax is \$2.00 per pack; tax on other tobacco products is 32%.



**STATE OF MICHIGAN  
FY 2008-09  
TOTAL STATE REVENUE BY SOURCE**

**Total Resources: \$43,375.8 Million**

(Chart dollars in millions)







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

**FY 2007-08  
and  
FY 2008-09**

		<u>FY 2007-08</u>	<u>% of Total</u>	<u>FY 2008-09</u>	<u>% of Total</u>
<b>GENERAL FUND/ GENERAL PURPOSE REVENUE BY SOURCE</b>	Income Taxes	\$4,980.1	53.9	\$4,910.4	53.4
	Single/Michigan Business Tax	2,181.3	23.6	2,181.8	23.7
	Sales & Use Taxes	988.1	10.7	1,023.0	11.1
	Other Sources	528.3	5.7	512.4	5.6
	Insurance Company Tax	244.0	2.6	260.0	2.8
	Tobacco Taxes	220.9	2.4	216.6	2.4
	Liquor, Beer, & Wine Taxes	88.6	1.0	89.5	1.0
	Casino Wagering Tax	15.2	0.2	0.0	0.0
		<b>TOTAL</b>	<b>\$9,246.5</b>		<b>\$9,193.7</b>

(MILLIONS OF DOLLARS)

**INCOME TAXES**

General Fund/General Purpose receives income tax revenue not allocated to the School Aid Fund. Current tax rate is 4.35%.

**SINGLE/MICHIGAN BUSINESS TAX**

Includes single business tax (SBT) and Michigan business tax (MBT), insurance company tax, and the casino wagering tax. In calendar year 2007, the SBT rate is 1.9% of adjusted tax base for most firms; the tax is repealed effective January 1, 2008. The MBT consists of a 4.95% tax on business income and a 0.8% tax on gross receipts less purchases from other firms.

**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%.

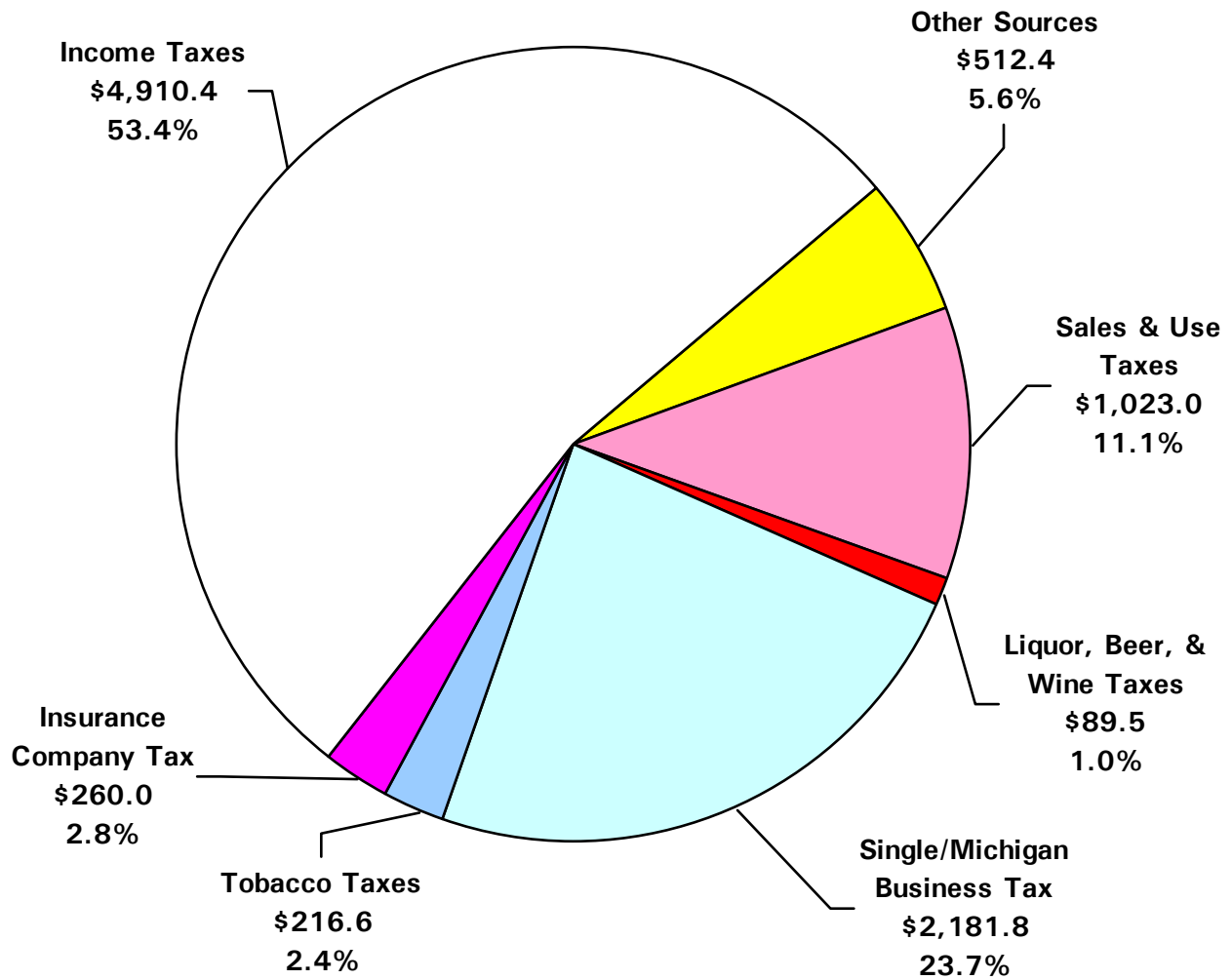
**OTHER SOURCES**

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

**STATE OF MICHIGAN  
GENERAL FUND/GENERAL PURPOSE REVENUE  
BY SOURCE  
FY 2008-09**

**TOTAL RESOURCES: \$9,193.7 MILLION**

(Chart dollars in millions)







**School Aid Fund  
Revenue  
by  
Source**

**FY 2007-08  
and  
FY 2008-09**

		<u>FY 2007-08</u>	<u>% of</u> <u>Total</u>	<u>FY 2008-09</u>	<u>% of</u> <u>Total</u>
		<b>SCHOOL AID FUND REVENUE BY SOURCE</b>			
<b>FY 2007-08 and FY 2008-09</b>	Sales Tax	\$4,750.5	37.0	\$4,788.5	35.6
	State 6-mill Education Tax	2,071.2	16.1	2,143.2	16.0
	Income Tax Earmarking	2,100.3	16.4	2,123.7	15.8
	Federal Funds	1,476.0	11.5	1,562.0	11.6
	Lottery Transfer	743.0	5.8	743.0	5.5
	Michigan Business Tax	341.0	2.7	729.0	5.4
	Use Tax	462.0	3.6	465.0	3.5
	Tobacco Taxes	441.6	3.4	431.9	3.2
	Real Estate Transfer Tax	211.0	1.6	211.0	1.6
	Casino Wagering Tax	118.0	0.9	120.4	0.9
	Specific Taxes	78.0	0.6	78.0	0.6
Liquor Excise Tax	36.6	0.3	37.0	0.3	
<b>TOTAL</b>		<b>\$12,829.2</b>		<b>\$13,432.7</b>	

(MILLIONS OF DOLLARS)

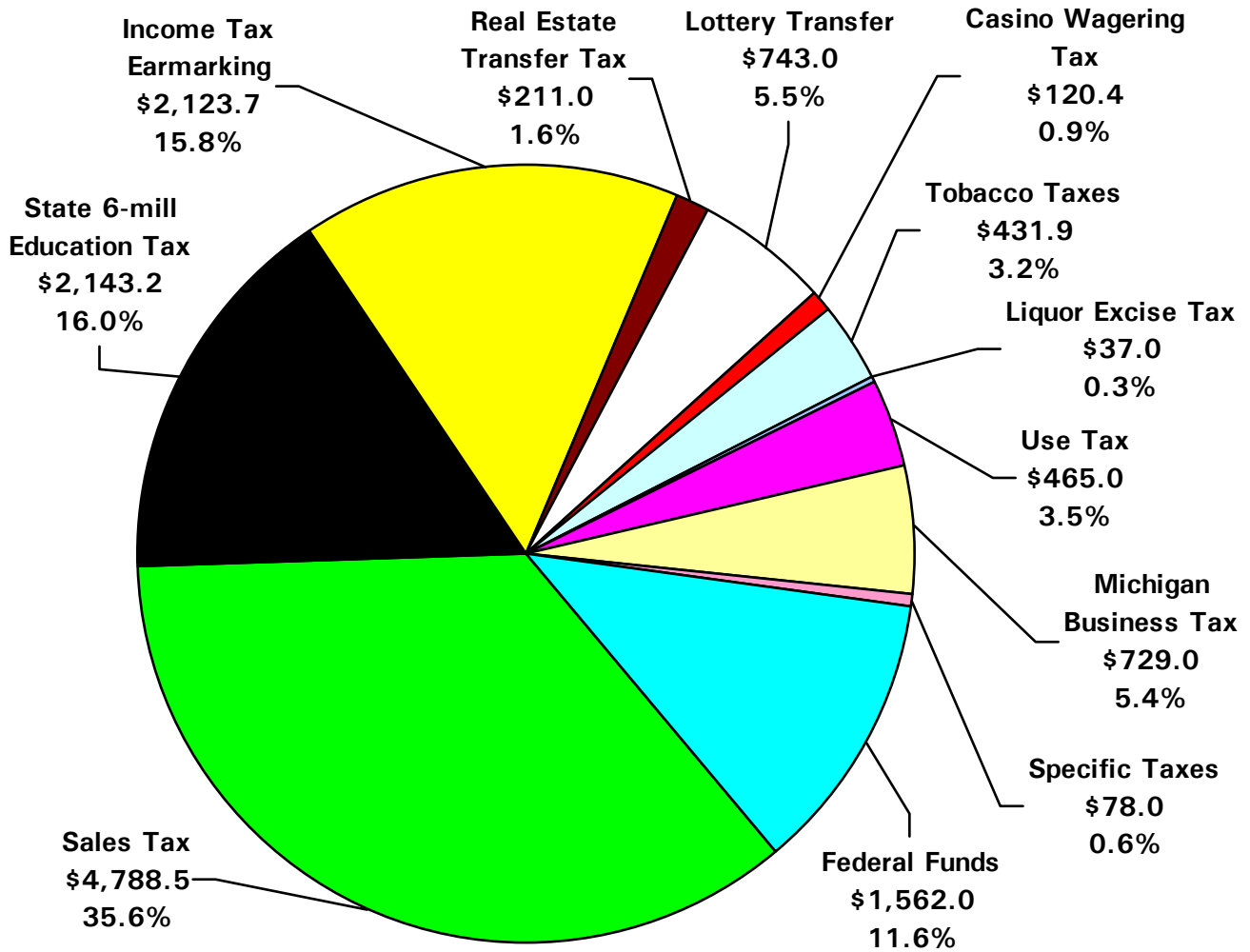
<b>SALES TAX</b>	School Aid Fund receives 73.3% of gross sales tax revenue. Current tax rate is 6%.
<b>STATE 6-MILL EDUCATION TAX</b>	Levied on all property; 100% dedicated to the School Aid Fund.
<b>INCOME TAX EARMARKING</b>	School Aid Fund receives 25.95% of gross income tax revenue.
<b>LOTTERY TRANSFER</b>	School Aid Fund receives the net revenue from lottery sales.
<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>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 2008-09.
<b>SPECIFIC TAXES</b>	Includes industrial and commercial facilities tax and commercial forest tax.



**STATE OF MICHIGAN  
SCHOOL AID FUND REVENUE  
BY SOURCE  
FY 2008-09**

**TOTAL RESOURCES: \$13,432.7 MILLION**

(Chart dollars in millions)







# **Transportation Revenue by Source**

**FY 2007-08  
and  
FY 2008-09**

		<u>FY 2007-08</u>	<u>% of Total</u>	<u>FY 2008-09</u>	<u>% of Total</u>
<b>TRANSPORTATION REVENUE BY SOURCE</b>	Federal Funds	\$1,363.6	38.8	\$1,449.8	38.8
	Licenses, Permits, Misc.	1,051.0	29.9	1,202.9	32.2
	State Gasoline Tax	867.0	24.7	858.3	22.9
	State Diesel & Motor Carrier Fuel Tax	146.5	4.2	147.5	3.9
	Sales Tax	76.0	2.2	76.0	2.0
	State Aviation Fuel Tax	6.4	0.2	6.5	0.2
	<b>FY 2007-08 and FY 2008-09</b>	<b>TOTAL</b>	<b>\$3,510.5</b>		<b>\$3,741.0</b>

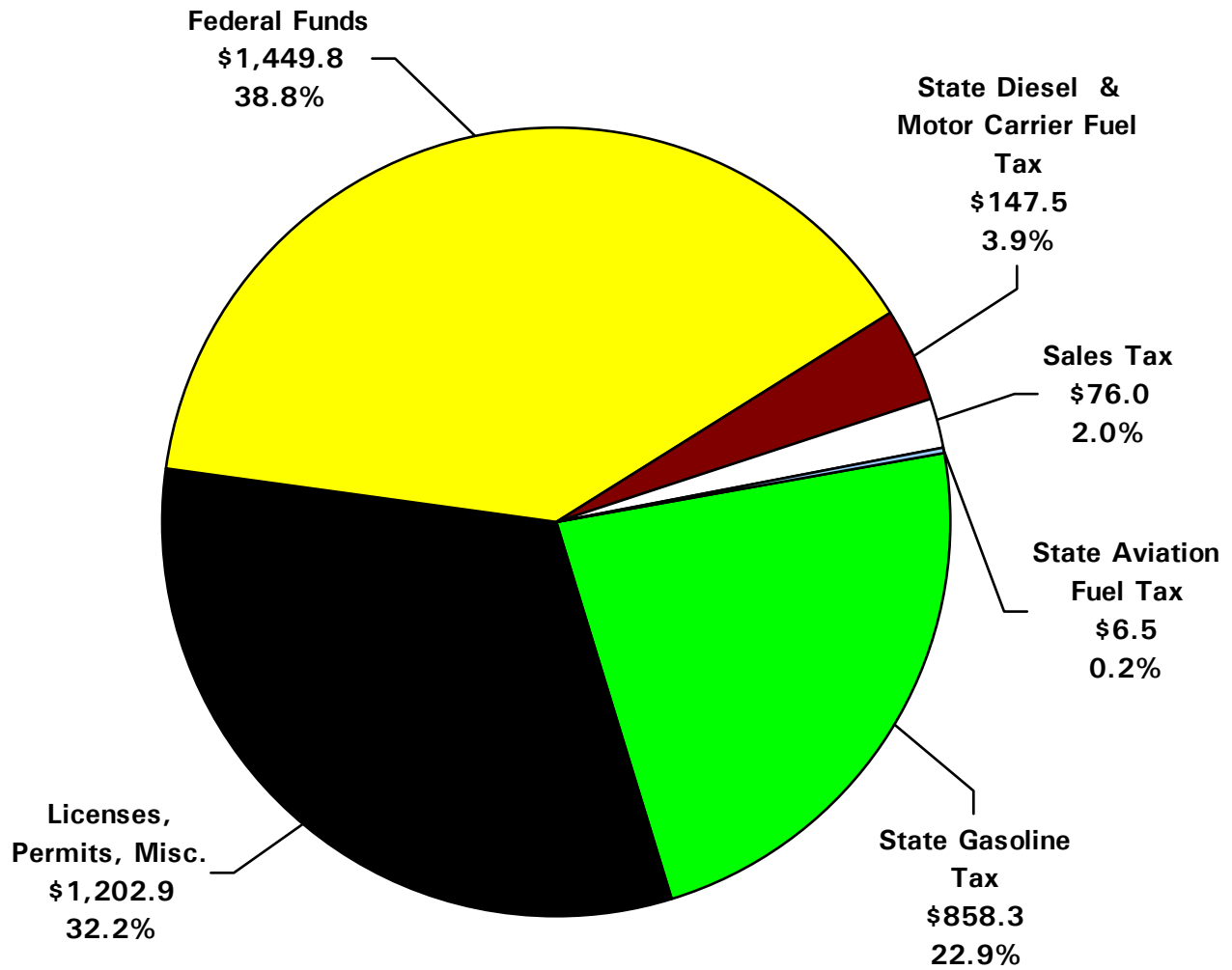
(MILLIONS OF DOLLARS)

<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 2008-09**

**TOTAL RESOURCES: \$3,741.0 MILLION**

(Chart dollars in millions)







**Casino  
Wagering Tax  
Revenue  
Distribution**

**FY 2007-08  
and  
FY 2008-09**

		<u>FY 2007-08</u>	<u>% of Total</u>	<u>FY 2008-09</u>	<u>% of Total</u>
<b>CASINO WAGERING TAX REVENUE DISTRIBUTION</b>	School Aid Fund	\$118.0	87.1	\$120.4	100.0
	General Fund/General Purpose	15.2	11.2	0.0	0.0
	Agriculture Equine Industry Development Fund	2.2	1.6	0.0	0.0
	<b>TOTAL</b>	<b>\$135.4</b>		<b>\$120.4</b>	
<b>FY 2007-08 and FY 2008-09</b>	City of Detroit	\$164.4		\$162.0	
<b>(MILLIONS OF DOLLARS)</b>					

**SCHOOL AID FUND** Receives 100% of the state portion of the casino wagering tax in FY 2008-09.

**CITY OF DETROIT** Receives 11.9% of adjusted gross receipts generated from the casinos in FY 2008-09.

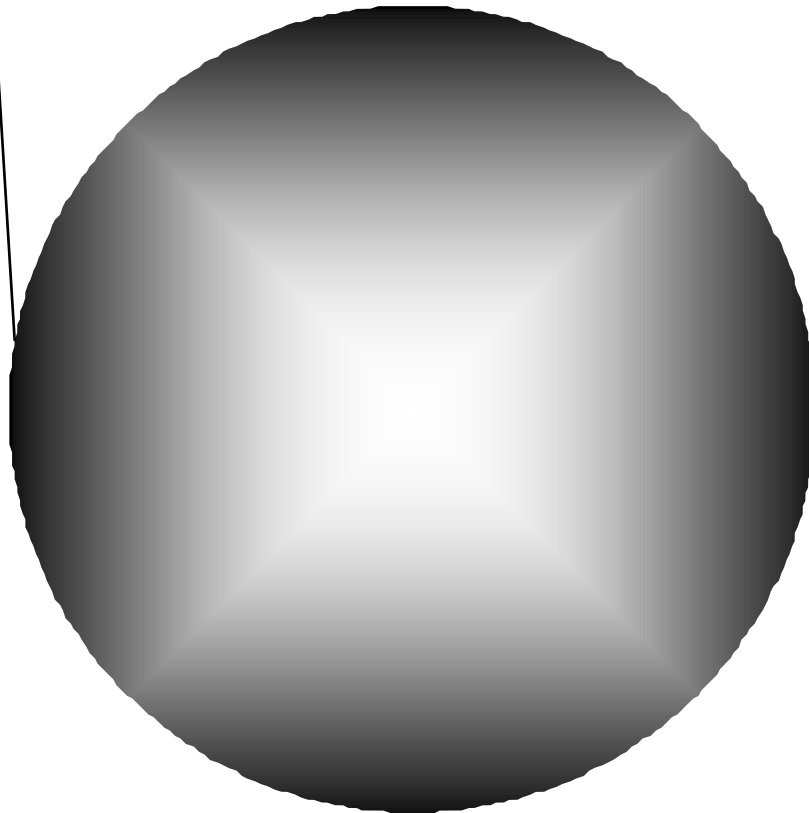


**STATE OF MICHIGAN  
CASINO WAGERING TAX REVENUE  
DISTRIBUTION  
FY 2008-09**

**TOTAL RESOURCES: \$120.4 MILLION**

(Chart dollars in millions)

School Aid Fund  
\$120.4  
100.0%







# **Federal Revenue Distribution**

**FY 2007-08  
and  
FY 2008-09**

		<u>FY 2007-08</u>	<u>% of Total</u>	<u>FY 2008-09</u>	<u>% of Total</u>
<b>FEDERAL REVENUE DISTRIBUTION</b>	General Fund/Special Purpose	\$11,321.5	79.8	\$11,754.4	79.5
	School Aid Fund	1,476.0	10.4	1,562.0	10.6
	Transportation	1,363.6	9.6	1,449.8	9.8
	General Fund/General Purpose	20.0	0.1	20.0	0.1
<b>FY 2007-08 and FY 2008-09</b>		<b>TOTAL</b>		<b>\$14,786.2</b>	

(MILLIONS OF DOLLARS)

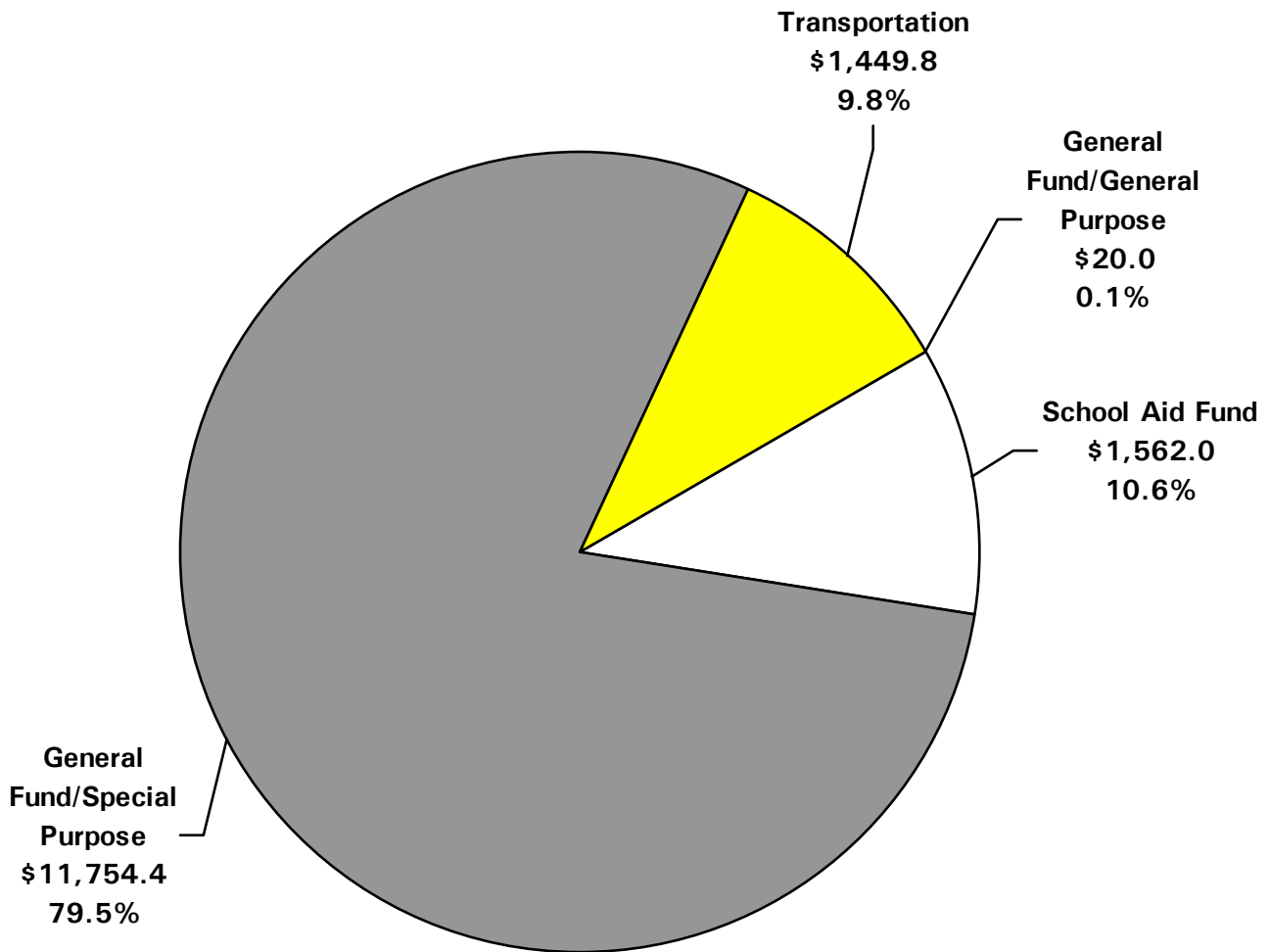
**GENERAL FUND/SPECIAL PURPOSE: ESTIMATED FEDERAL REVENUE**  
(Millions of Dollars)

	<u>Executive Estimate FY 2007-08</u>	<u>% of Total</u>	<u>Executive Recommendation for FY 2008-09</u>	<u>% of Total</u>
Agriculture	\$21.3	0.2	\$14.9	0.1
Attorney General	7.8	0.1	8.1	0.1
Capital Outlay (excluding Transportation)	30.5	0.0	55.0	0.5
Civil Rights	2.1	0.0	2.1	0.0
Community Health	6,708.5	59.4	7,159.2	60.9
Corrections	10.3	0.1	10.3	0.1
Education	72.8	0.6	69.7	0.6
Environmental Quality	131.8	1.2	130.6	1.1
Higher Education	7.4	0.1	7.4	0.1
History, Arts, and Libraries	7.3	0.1	7.5	0.1
Human Services	3,147.5	27.9	3,146.8	26.8
Judiciary	4.6	0.0	4.6	0.0
Labor and Economic Growth	820.7	7.3	831.6	7.1
Management and Budget	4.8	0.0	10.7	0.1
Michigan Strategic Fund	55.4	0.5	55.4	0.5
Military and Veterans Affairs	56.2	0.5	57.5	0.5
Natural Resources	48.0	0.4	49.9	0.4
State	1.9	0.0	1.5	0.0
State Police	146.2	1.3	94.7	0.8
Treasury	36.4	0.3	36.9	0.3
<b>TOTAL GENERAL FUND/SPECIAL PURPOSE</b>	<b>\$11,321.5</b>		<b>\$11,754.4</b>	

**STATE OF MICHIGAN  
FEDERAL REVENUE  
DISTRIBUTION  
FY 2008-09**

**TOTAL RESOURCES: \$14,786.2 MILLION**

(Chart dollars in millions)







# **Income Tax Revenue Distribution**

**FY 2007-08  
and  
FY 2008-09**

		<u>FY 2007-08</u>	<u>% of Total</u>	<u>FY 2008-09</u>	<u>% of Total</u>
<b>INCOME TAX REVENUE DISTRIBUTION</b>	<b>INCOME TAX COLLECTIONS</b>				
	Gross Collection	\$8,910.5		\$9,084.7	
	Refunds	<u>(1,828.6)</u>		<u>(2,049.1)</u>	
	<b>NET COLLECTIONS</b>	\$7,081.9		\$7,035.6	
<b>FY 2007-08 and FY 2008-09</b>	<b>INCOME TAX DISTRIBUTION</b>				
	General Fund/General Purpose	\$4,980.1	70.3	\$4,910.4	69.8
	School Aid Fund	2,100.3	29.7	2,123.7	30.2
	State Campaign Fund	<u>1.5</u>	0.0	<u>1.5</u>	0.0
	<b>TOTAL</b>	\$7,081.9		\$7,035.6	

(MILLIONS OF DOLLARS)

**GENERAL FUND/  
GENERAL PURPOSE**

Receives income tax revenue not dedicated for other purposes.

**SCHOOL AID FUND**

Receives 25.95% of gross collections.

**STATE CAMPAIGN FUND**

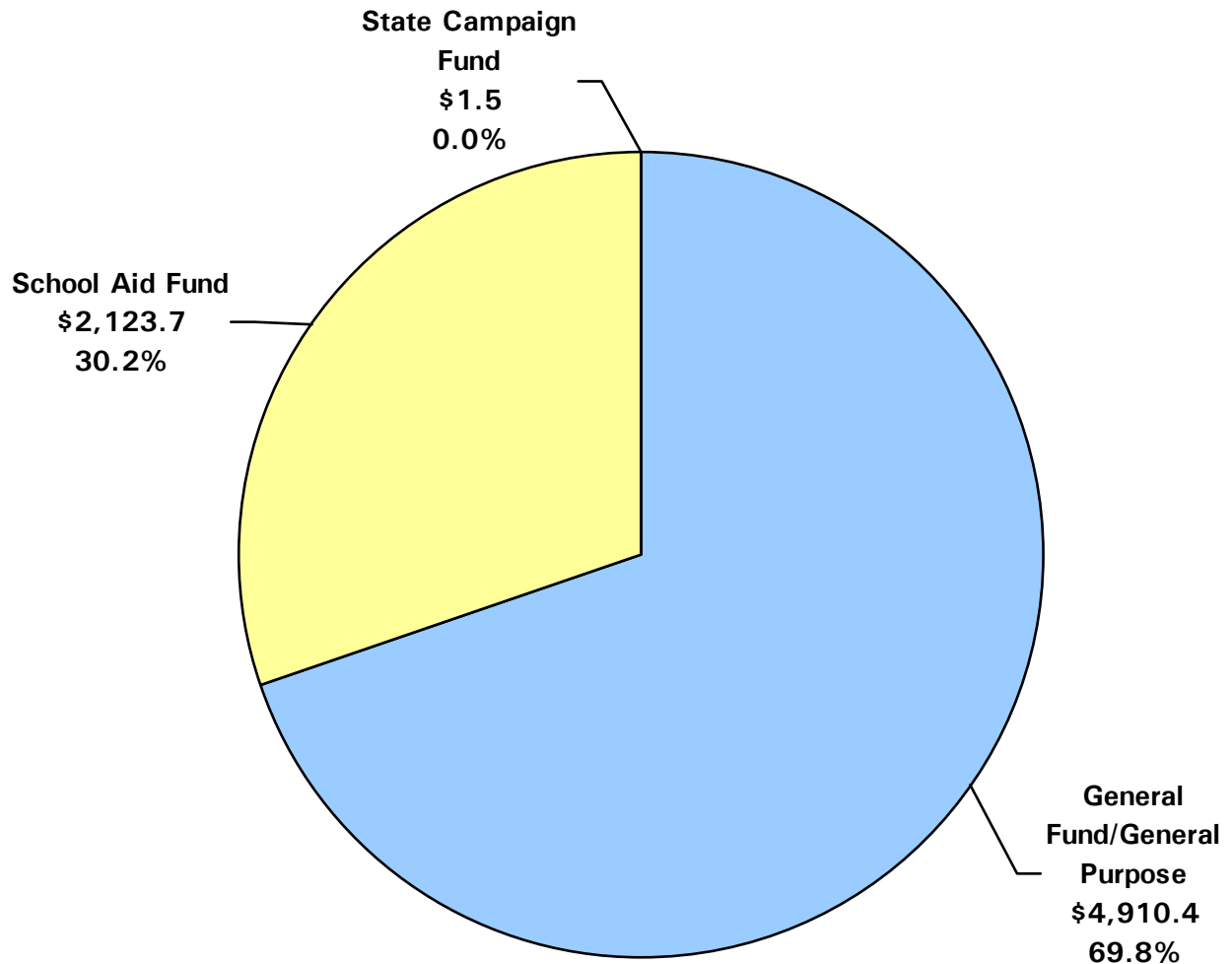
Taxpayers can choose to dedicate \$3.00 of income tax paid to this fund. Funds are distributed to all candidates for Governor who meet certain requirements.



**STATE OF MICHIGAN  
INCOME TAX REVENUE  
DISTRIBUTION  
FY 2008-09**

**TOTAL RESOURCES: \$7,035.6 MILLION**

(Chart dollars in millions)







# **Sales Tax Revenue Distribution**

**FY 2007-08  
and  
FY 2008-09**

		<u>FY 2007-08</u>	<u>% of Total</u>	<u>FY 2008-09</u>	<u>% of Total</u>
		<b>SALES TAX REVENUE DISTRIBUTION</b>	School Aid Fund	\$4,750.5	72.8
	Local Revenue Sharing	1,630.2	25.0	1,615.5	24.5
	General Fund/General Purpose	64.1	1.0	93.0	1.4
	Comprehensive Transportation Fund	76.0	1.2	76.0	1.2
	Health Initiative	9.0	0.1	9.0	0.1
<b>FY 2007-08 and FY 2008-09</b>	<b>TOTAL</b>	<b>\$6,529.8</b>		<b>\$6,582.0</b>	

(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%.

**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. 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.

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

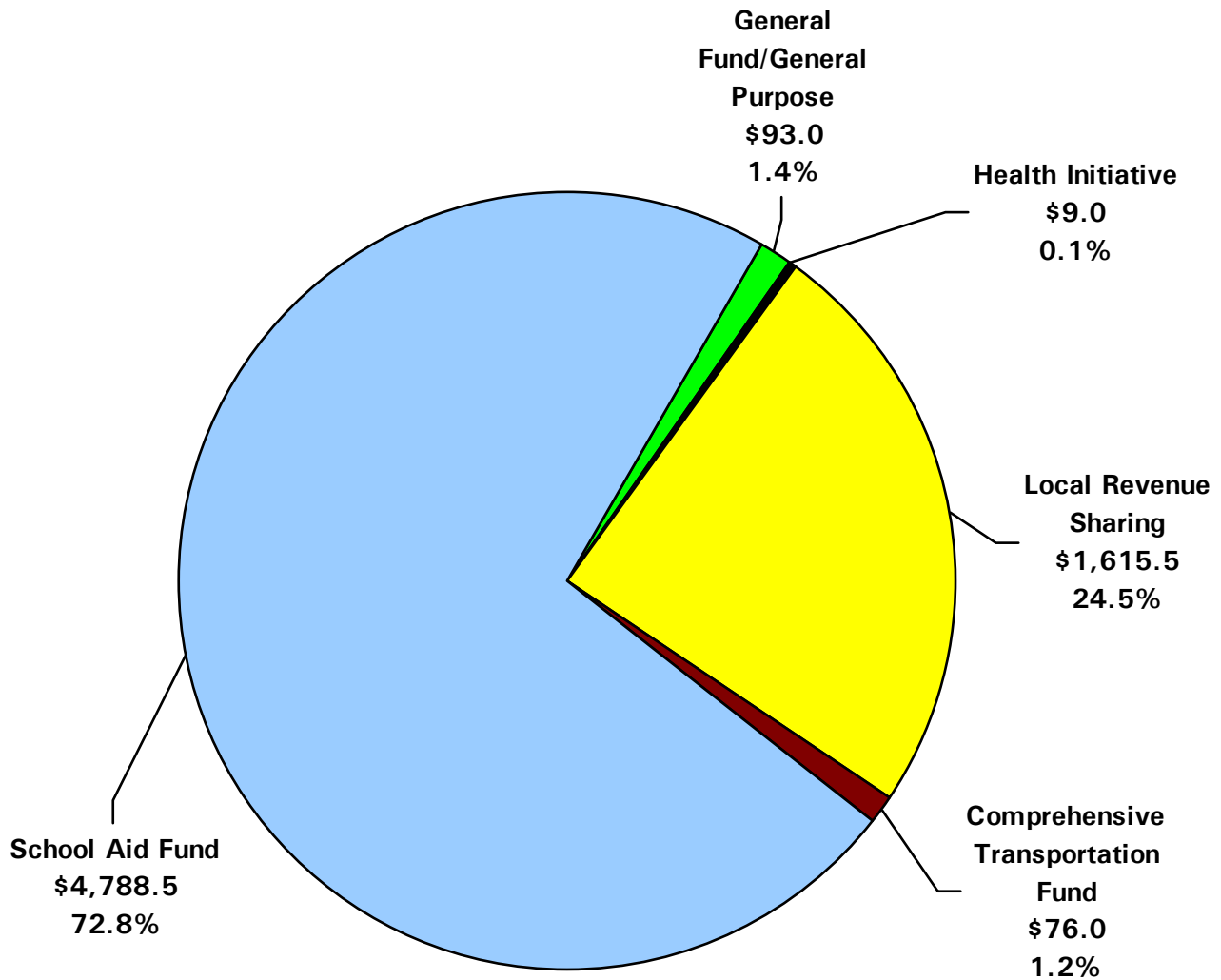
**COMPREHENSIVE TRANSPORTATION FUND** Receives approximately 1.0% of gross sales tax revenue. Revenue is used to plan and develop public transportation systems and finance bus and rail services.

**HEALTH INITIATIVE** Annual appropriation for AIDS and workplace health programs.

**STATE OF MICHIGAN  
SALES TAX REVENUE  
DISTRIBUTION  
FY 2008-09**

**TOTAL RESOURCES: \$6,582.0 MILLION**

(Chart dollars in millions)







**Single/  
Michigan  
Business  
Tax  
Revenue  
Distribution**

**FY 2007-08  
and  
FY 2008-09**

		<u>FY 2007-08</u>	<u>% of Total</u>	<u>FY 2008-09</u>	<u>% of Total</u>
<b>SINGLE/ MICHIGAN BUSINESS TAX REVENUE DISTRIBUTION</b>	General Fund/General Purpose	\$2,181.3	86.5	\$2,181.8	75.0
	School Aid Fund	<u>341.0</u>	<u>13.5</u>	<u>729.0</u>	<u>25.0</u>
	<b>TOTAL</b>	<b>\$2,522.3</b>		<b>\$2,910.8</b>	
<b>FY 2007-08 and FY 2008-09</b>					
<b>(MILLIONS OF DOLLARS)</b>					

**GENERAL FUND/  
GENERAL PURPOSE**

Receives 75% of Michigan business tax revenue in FY 2008-09.

**SCHOOL AID FUND**

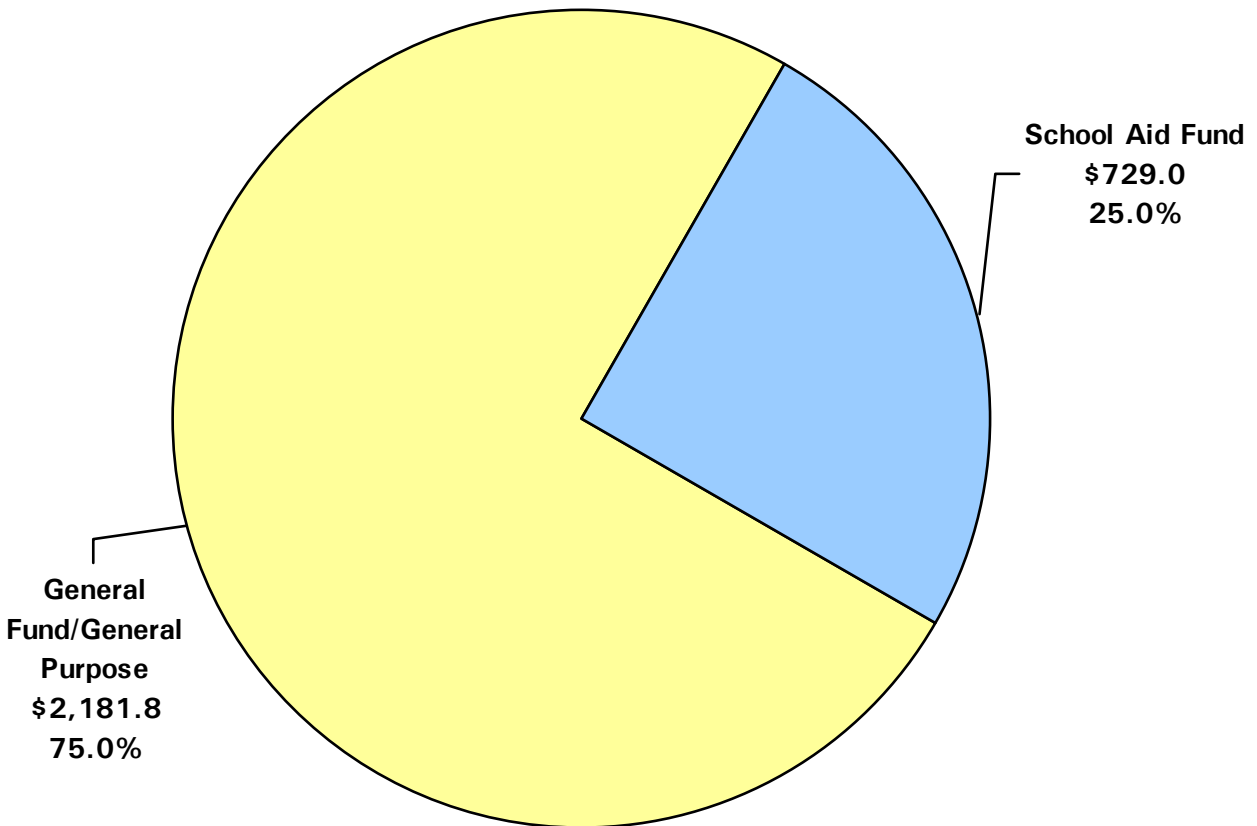
Receives \$729.0 million of Michigan business tax revenue in FY 2008-09.



**STATE OF MICHIGAN  
MICHIGAN BUSINESS TAX REVENUE  
DISTRIBUTION  
FY 2008-09**

**TOTAL RESOURCES: \$2,910.8 MILLION**

(Chart dollars in millions)







# **Tobacco Tax Revenue Distribution**

**FY 2007-08  
and  
FY 2008-09**

		<u>FY 2007-08</u>	<u>% of Total</u>	<u>FY 2008-09</u>	<u>% of Total</u>
		<b>TOBACCO TAX REVENUE DISTRIBUTION</b>	School Aid Fund	\$441.6	39.9
	Medicaid Trust Fund	371.9	33.6	365.3	33.7
	General Fund/General Purpose	220.9	20.0	216.6	20.0
	Healthy Michigan Fund	39.8	3.6	38.9	3.6
	Health and Safety Fund	25.9	2.3	25.3	2.3
	Wayne County	5.9	0.5	5.8	0.5
<b>FY 2007-08 and FY 2008-09</b>	<b>TOTAL</b>	<b>\$1,106.0</b>		<b>\$1,083.7</b>	

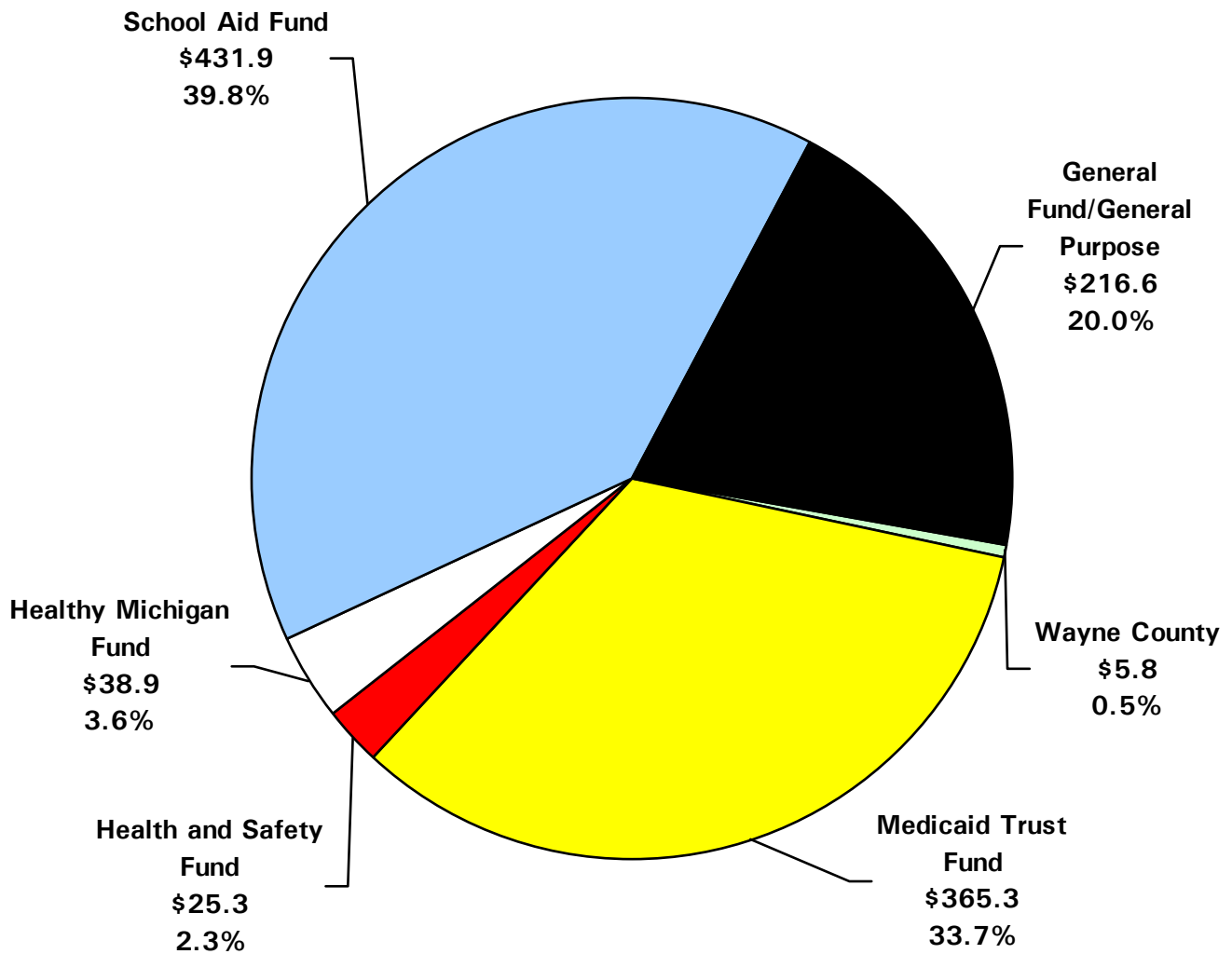
(MILLIONS OF DOLLARS)

<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 2008-09**

**TOTAL RESOURCES: \$1,083.7 MILLION**

(Chart dollars in millions)







# **Transportation Revenue Distribution**

**FY 2007-08  
and  
FY 2008-09**

		<u>FY 2007-08</u>	<u>% of Total</u>	<u>FY 2008-09</u>	<u>% of Total</u>
<b>TRANSPORTATION REVENUE DISTRIBUTION</b>	Michigan Transportation Fund	\$1,939.1	55.2	\$2,054.9	54.9
	State Trunkline Fund	1,214.9	34.6	1,352.4	36.2
	State Aeronautics Fund	184.5	5.3	170.2	4.5
	Comprehensive Transportation Fund	157.6	4.5	149.0	4.0
	Blue Water Bridge Fund	14.4	0.4	14.5	0.4
	<b>TOTAL</b>	<b>\$3,510.5</b>		<b>\$3,741.0</b>	

**FY 2007-08  
and  
FY 2008-09**

(MILLIONS OF DOLLARS)

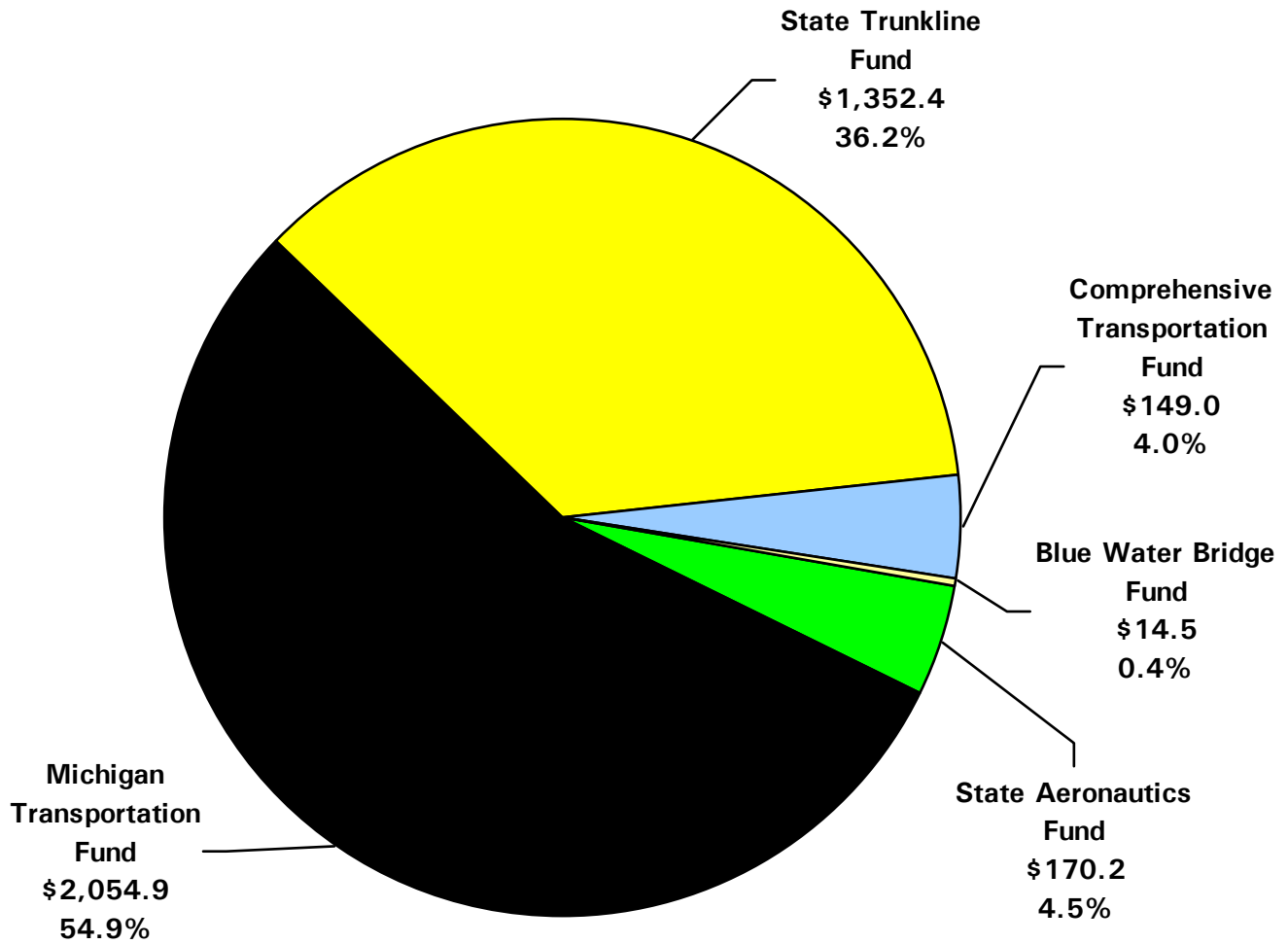
<b>MICHIGAN TRANSPORTATION FUND</b>	Administered by Michigan Department of Transportation. Expenditures are made for highways including grants to county road commissions, cities, and villages for highway purposes, and other departments for collection and enforcement costs.
<b>STATE TRUNKLINE FUND</b>	Administered by Michigan Department of Transportation. Funds used for highway maintenance and construction, debt service, bridge construction, and administration costs.
<b>STATE AERONAUTICS FUND</b>	Funds for expenditures and transfers for administration and improvement of local airports.
<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>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 2008-09**

**TOTAL RESOURCES: \$3,741.0 MILLION**

(Chart dollars in millions)







# **Use Tax Revenue Distribution**

**FY 2007-08  
and  
FY 2008-09**

<b>USE TAX REVENUE DISTRIBUTION</b>		<u>FY 2007-08</u>	<u>% of Total</u>	<u>FY 2008-09</u>	<u>% of Total</u>
		General Fund/General Purpose	\$924.0	66.7	\$930.0
	School Aid Fund	<u>462.0</u>	<u>33.3</u>	<u>465.0</u>	<u>33.3</u>
	<b>TOTAL</b>	<b>\$1,386.0</b>		<b>\$1,395.0</b>	

**FY 2007-08  
and  
FY 2008-09**

(MILLIONS OF DOLLARS)

**GENERAL FUND/  
GENERAL PURPOSE**

Receives use tax revenue not dedicated for other purposes.

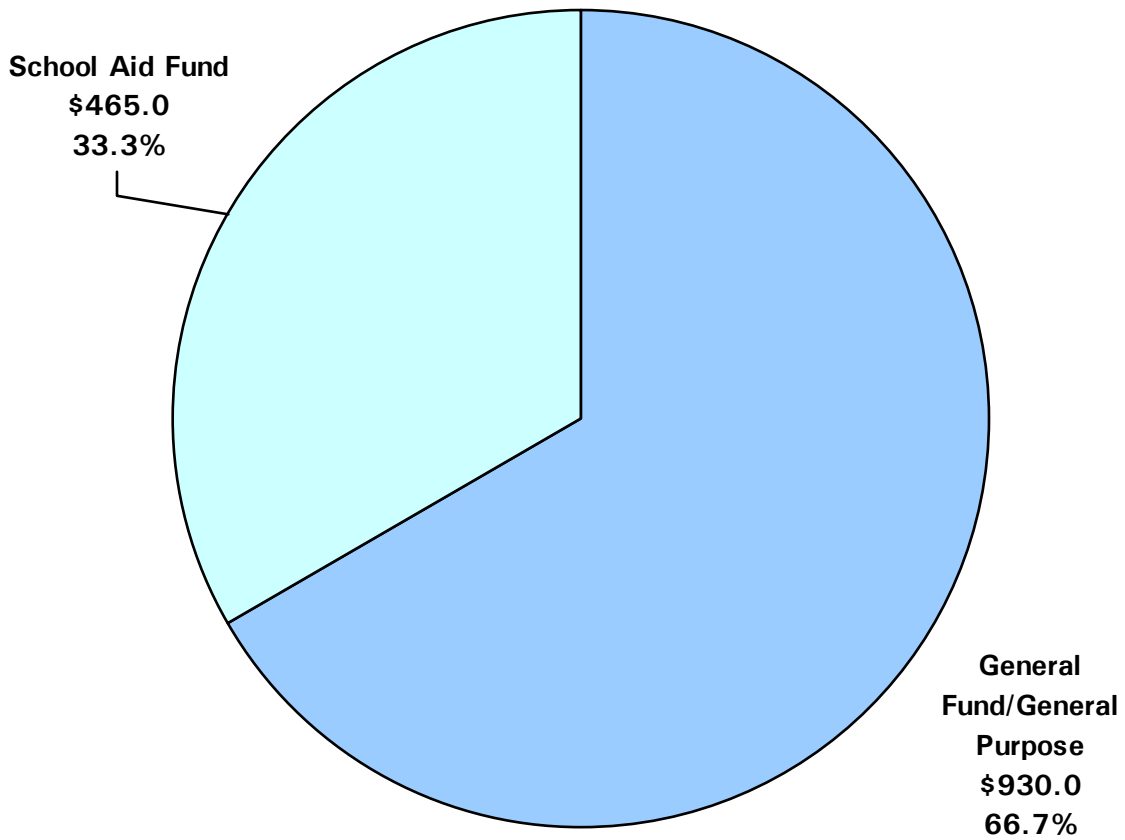
**SCHOOL AID FUND**

Receives 33.3% of use tax revenue.

**STATE OF MICHIGAN  
USE TAX REVENUE  
DISTRIBUTION  
FY 2008-09**

**TOTAL RESOURCES: \$1,395.0 MILLION**

(Chart dollars in millions)







**STATE  
AND LOCAL  
TAX  
INFORMATION**

**BUSINESS PRIVILEGE TAXES**FY 2007-08  
Estimated Collections**ACCOMMODATIONS (HOTEL/MOTEL) \$30,000,000****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**AIRPORT PARKING EXCISE \$22,950,000****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**CASINO WAGERING state portion \$135,400,000****ENACTED:** Voter-initiated law of 1996**DISPOSITION:** State portion—66.9% School Aid Fund; 28.9% General Fund/General Purpose; 4.1% Agriculture Equine Industry Development Fund  
City of Detroit—11.9% of adjusted gross receipts from casinos**BASE:** Adjusted gross receipts received by gaming licensee**RATE:** 24%: 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)*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.***CORPORATE ORGANIZATION \$21,200,000****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**FOREIGN INSURANCE COMPANY RETALIATORY \$244,000,000****ENACTED:** 1956 PA 218**DISPOSITION:** General Fund/General Purpose**BASE:** Gross premiums of out-of-state insurance companies**RATE:** Unauthorized insurance at 2%; Foreign insurance at single business tax equivalent or amount equal to foreign imposed costs—whichever is higher**OIL AND GAS SEVERANCE \$72,000,000****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 TAXES**

**FY 2007-08**  
**Estimated Collections**

**SIMULCAST WAGERING**

**\$9,000,000**

**ENACTED:** 1995 PA 279

**DISPOSITION:** Agriculture Equine Industry Development Fund

**BASE:** Amounts wagered on interstate and inter-track simulcast horse races

**RATE:** 3.5%

**SINGLE/MICHIGAN BUSINESS**

**\$2,522,300,000**

**ENACTED:** 1975 PA 228

**DISPOSITION:** General Fund/General Purpose

**BASE:** Federal adjusted gross income plus compensation, interest paid, and depreciation, with deductions for new capital investment and labor intensity

**RATE:** 1.9%

*NOTE: The Michigan business tax replaces the single business tax beginning in CY 2008.*

**UNEMPLOYMENT COMPENSATION**

**\$1,600,000,000**

**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 TAXES**

**FY 2007-08**  
**Estimated Collections**

**PERSONAL INCOME**

**Gross = \$8,910,500,000**  
**Net of Refunds = \$7,081,900,000**

**ENACTED:** 1967 PA 281

**DISPOSITION:** General Fund/General Purpose  
25.95% of gross revenue to schools

**BASE:** Federal adjusted gross income of individuals, estates, and trusts, with adjustments

**RATE:** 3.9%

**UNIFORM CITY INCOME**

**\$460,000,000**

**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 TAXES**

**FY 2007-08**  
**Estimated Collections**

**BEER** **\$44,100,000**

**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)

**LIQUOR** **\$126,700,000**

**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%

**SALES** **\$6,529,800,000**

**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

**TOBACCO PRODUCTS** **\$1,106,000,000**

**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

**UNIFORM CITY UTILITY USERS** **\$52,000,000**

**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%

**USE** **\$1,386,000,000**

**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

**WINE** **\$7,900,000**

**ENACTED:** 1998 PA 58

**DISPOSITION:** General Fund/General Purpose

**BASE:** Wine sold in Michigan

**RATE:** \$0.135 per liter if 16% alcohol or less; \$0.20 per liter if over 16% alcohol; mixed spirit drinks \$0.48 per liter

**PROPERTY TAXES**

**FY 2007-08**  
**Estimated Collections**

**COMMERCIAL FOREST** **\$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)

**COUNTY REAL ESTATE TRANSFER** **\$30,950,000**

**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

**ESTATE** **\$0**

**ENACTED:** 1899 PA 188, 1993 PA 54

**DISPOSITION:** General Fund/General Purpose

**BASE:** Fair market value of gross estate, pursuant to federal tax code

**RATE:** Maximum allowable federal credit for state inheritance taxes paid

**GENERAL PROPERTY** **\$12,300,000,000**

**ENACTED:** 1893 PA 206

**DISPOSITION:** As locally determined

**BASE:** Real and personal property not otherwise exempted

**RATE:** Varies by local unit (requires voter approval)

**INDUSTRIAL FACILITIES** **\$60,900,000**

**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

**LOW GRADE IRON ORE SPECIFIC** **\$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

**MOBILE HOME TRAILER COACH** **\$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 2007-08**  
**Estimated Collections**

**NEIGHBORHOOD ENTERPRISE ZONE FACILITIES**

**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

**PRIVATE FOREST**

**\$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

**STATE 6-MILL EDUCATION**

**\$2,071,200,000**

**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

**STATE REAL ESTATE TRANSFER**

**\$211,000,000**

**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

**TECHNOLOGY PARK FACILITIES**

**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

**UTILITY PROPERTY**

**\$79,000,000**

**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 2007-08  
Estimated Collections**AIRCRAFT WEIGHT** **\$300,000****ENACTED:** 1945 PA 327**DISPOSITION:** Aeronautics Fund**BASE:** The greater of maximum gross weight or maximum takeoff weight**RATE:** \$0.01 per pound**AVIATION GASOLINE** **\$6,400,000****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**DIESEL FUEL** **\$119,100,000****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**GASOLINE** **\$867,000,000****ENACTED:** 1927 PA 150**DISPOSITION:** Michigan Transportation Fund**BASE:** Gasoline sold or used in operating vehicles on public highways**RATE:** \$0.19 per gallon**LIQUEFIED PETROLEUM GAS** **\$450,000****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**MARINE VESSEL FUEL** **\$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**MOTOR CARRIER FUEL** **\$27,400,000****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**MOTOR VEHICLE REGISTRATION** **\$876,100,000****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**REVENUE SOURCE AND DISTRIBUTION**

**TRANSPORTATION TAXES**

**FY 2007-08**  
**Estimated Collections**

**WATERCRAFT REGISTRATION**

**\$10,000,000**

**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 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>
87.2% School Aid Fund	Statute
11.2% General Fund/General Purpose	
1.6% Agriculture Equine Industry Development Fund	

### MICHIGAN BUSINESS

<u>Disposition</u>	<u>Authority</u>
\$341.0 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 2007-08 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

### 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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