

**STATE
OF
MICHIGAN**

REVENUE



SOURCE

and

DISTRIBUTION

**HOUSE
FISCAL
AGENCY**

Mitchell E. Bean, Director

March 2007

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HOUSE FISCAL AGENCY

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March 2007

TO: Members of the House of Representatives

This report provides information on the source and distribution of revenues for the State of Michigan and comparisons of projected FY 2006-07 revenue with estimated FY 2007-08 revenue. Estimates in this report are based upon those agreed to at the Consensus Revenue Estimating Conference on January 18, 2007.

This publication includes FY 2006-07 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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|| REVENUE || SOURCES



Total State Revenue by Source

**FY 2006-07
and
FY 2007-08**

TOTAL STATE REVENUE BY SOURCE		FY 2006-07	% of Total	FY 2007-08	% of Total
		Federal Funds	\$13,649.3	33.7	\$14,082.8
	Sales & Use Taxes	\$8,146.8	20.1	\$8,361.3	22.7
	Income Taxes	\$6,242.1	15.4	\$6,311.7	15.3
	Non-Tax Revenue	\$2,796.3	6.9	\$2,937.8	7.1
	State 6-Mill Education Tax	\$2,094.5	5.2	\$2,203.7	5.4
	Transportation Revenue	\$2,151.6	5.3	\$2,163.9	5.3
	Other Taxes	\$1,743.0	4.3	\$1,703.5	4.1
	Tobacco Taxes	\$1,147.0	2.8	\$1,127.0	2.7
	Business Taxes	\$2,259.4	5.6	\$1,009.7	2.5
	Tobacco Settlement Revenue	<u>\$242.7</u>	0.6	<u>\$289.1</u>	0.7
	TOTAL	\$40,472.7		\$40,190.5	

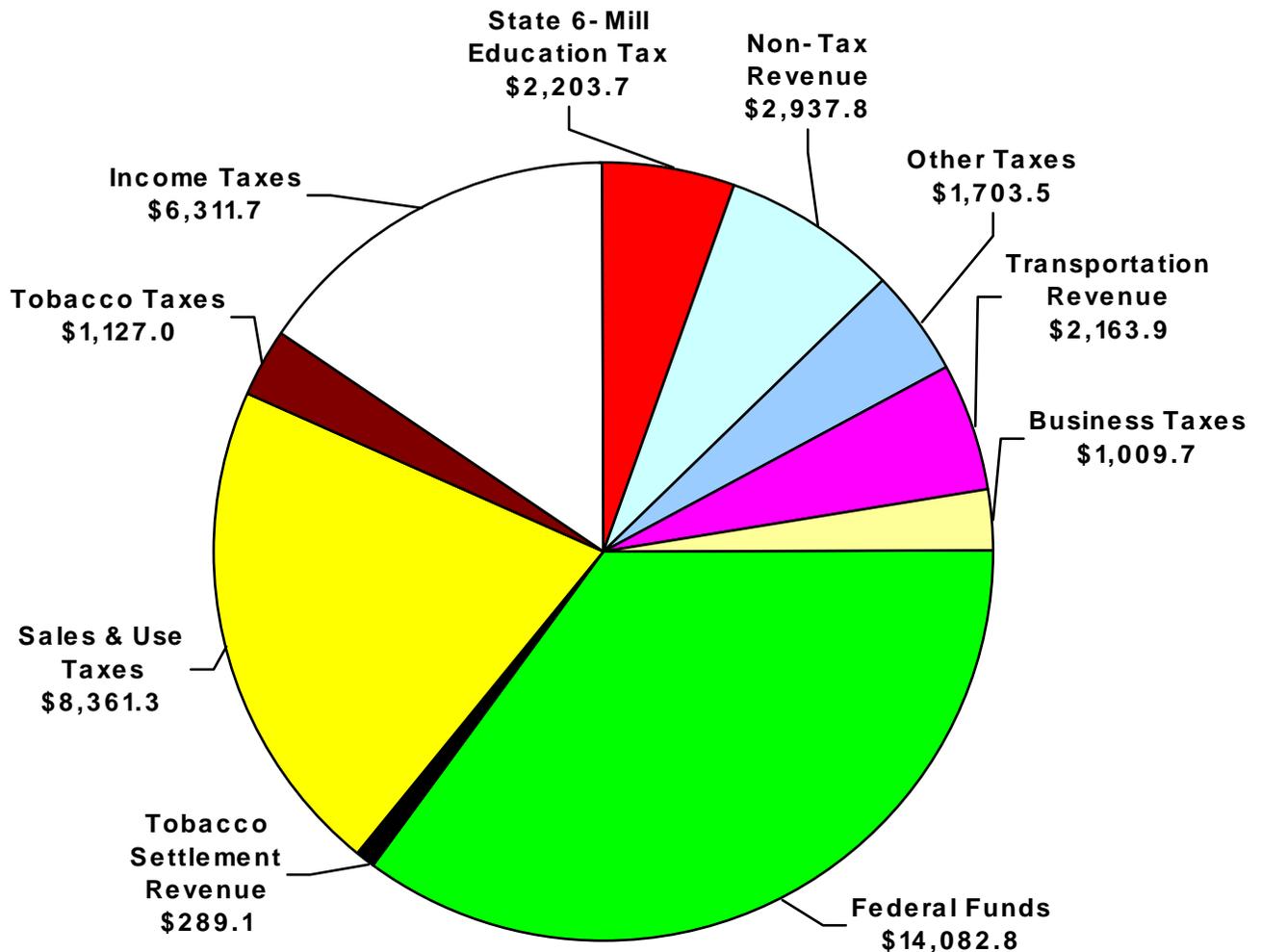
(MILLIONS OF DOLLARS)

DEFINITIONS AND OTHER NOTES

FEDERAL FUNDS	Total federal funds used in the state budget.
SALES AND 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. Tax rate is currently 3.9%.
NON-TAX REVENUE	Includes revenue from local agencies, state-provided services, licenses, permits not related to transportation, and lottery transfers to the School Aid Fund.
STATE 6-MILL EDUCATION TAX	Levied on all property; 100% dedicated to the School Aid Fund.
TRANSPORTATION REVENUE	Includes gas, diesel fuel, and aviation fuel taxes; fees; and other transportation revenue. Excludes federal aid and sales tax transportation revenue.
OTHER TAXES	Includes liquor, beer, wine, and gas and oil severance taxes.
TOBACCO TAXES	The cigarette tax is \$2.00 per pack and the tax on other tobacco products is 32%.
BUSINESS TAXES	Includes single business tax, insurance company tax, and the casino wagering tax. In calendar years 2006 and 2007, the single business tax rate is 1.9% of adjusted tax base for most firms; the tax is repealed effective January 1, 2008.
TOBACCO SETTLEMENT REVENUE	Revenue to the state resulting from settlement with the tobacco companies.

**STATE OF MICHIGAN
TOTAL STATE REVENUE
BY SOURCE
FY 2007-08**

TOTAL RESOURCES: \$40,190.5 MILLION
(Chart dollars in millions)





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

**FY 2006-07
and
FY 2007-08**

**GENERAL
FUND/
GENERAL
PURPOSE
REVENUE
BY
SOURCE**

**FY 2006-07
and
FY 2007-08**

	<u>FY 2006-07</u>	<u>% of Total</u>	<u>FY 2007-08</u>	<u>% of Total</u>
Income Taxes	\$4,180.9	50.8	\$4,213.5	60.1
Sales & Use Taxes	\$1,047.5	12.7	\$1,087.0	15.5
Single Business Tax	\$1,870.3	22.7	\$700.6	10.0
Other Sources	\$542.1	6.6	\$507.8	7.2
Tobacco Taxes	\$229.0	2.8	\$225.1	3.2
Insurance Company Tax	\$226.1	2.7	\$169.5	2.4
Liquor, Beer, & Wine Taxes	\$87.0	1.1	\$87.9	1.3
Casino Wagering Tax	<u>\$47.1</u>	0.6	<u>\$18.6</u>	0.3
TOTAL	\$8,230.0		\$7,010.0	

(MILLIONS OF DOLLARS)

DEFINITIONS AND OTHER NOTES

INCOME TAXES

General Fund/General Purpose receives income tax revenue not allocated to the School Aid Fund. Tax rate is currently 3.9%.

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. Tax rate is currently 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 total and the School Aid Fund receives 33.3% of total. Tax rate is currently 6%.

SINGLE BUSINESS TAX

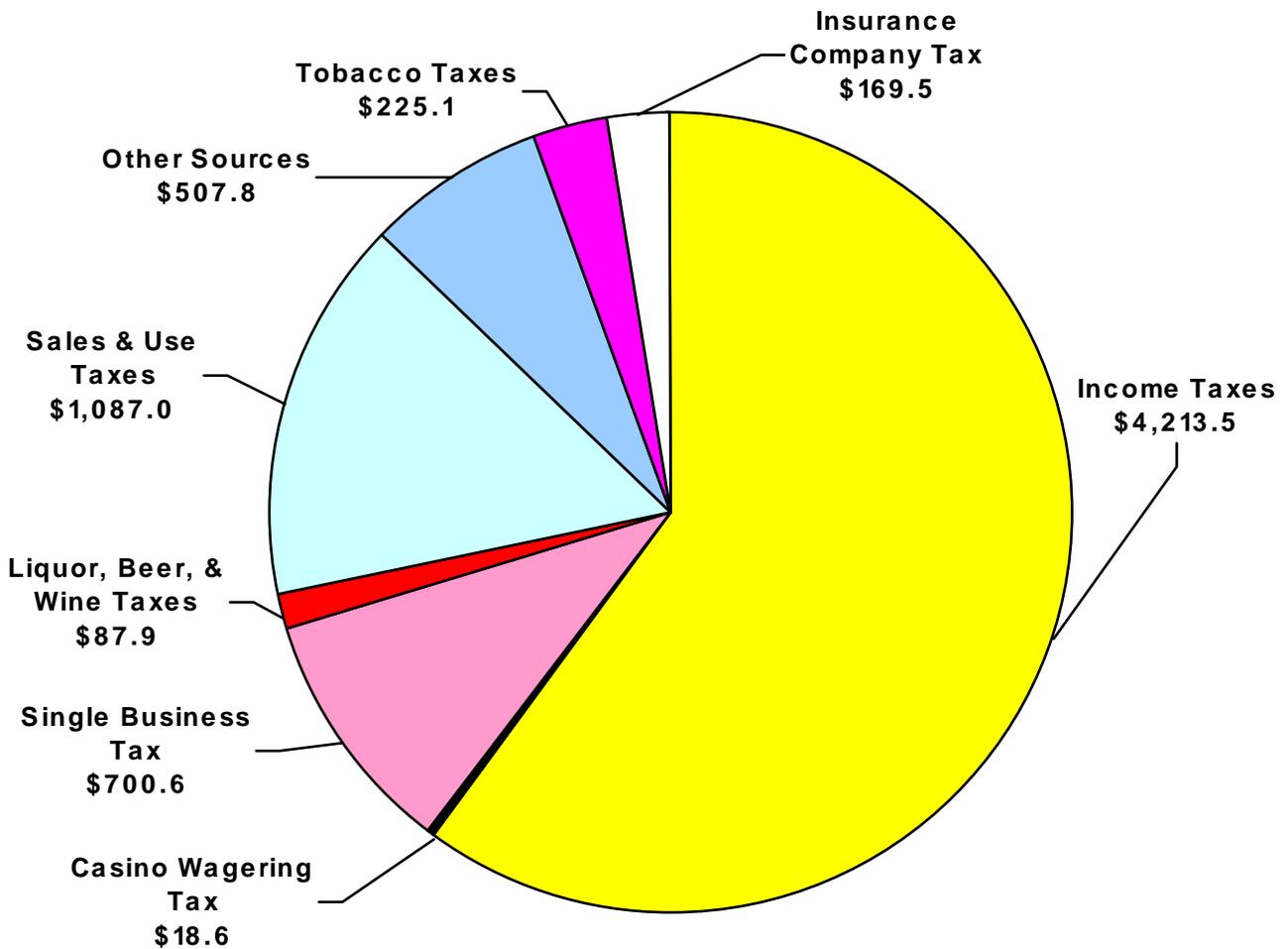
General Fund/General Purpose receives 100% of single business tax revenue. In calendar years 2006 and 2007, the rate is 1.9% of adjusted tax base for most firms; the tax is repealed effective January 1, 2008.

OTHER SOURCES

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

**STATE OF MICHIGAN
GENERAL FUND/GENERAL PURPOSE REVENUE
BY SOURCE
FY 2007-08**

TOTAL RESOURCES: \$7,010.0 MILLION
(Chart dollars in millions)





School Aid Fund Revenue by Source

**FY 2006-07
and
FY 2007-08**

SCHOOL AID FUND REVENUE BY SOURCE		FY 2006-07	% of Total	FY 2007-08	% of Total
		Sales Tax	\$4,900.5	38.8	\$5,016.9
	State 6-Mill Education Tax	\$2,094.5	16.6	\$2,203.7	17.0
	Income Tax Earmarking	\$2,059.7	16.3	\$2,096.7	16.2
	Federal Funds	\$1,411.2	11.2	\$1,410.1	10.9
FY 2006-07 and FY 2007-08	Lottery Transfer	\$702.0	5.6	\$709.4	5.5
	Use Tax	\$471.5	3.7	\$490.0	3.8
	Tobacco Taxes	\$459.1	3.6	\$449.9	3.5
	Real Estate Transfer Tax	\$244.2	1.9	\$256.1	2.0
	Specific Taxes	\$154.1	1.2	\$156.1	1.2
	Casino Wagering Tax	\$109.1	0.9	\$118.4	0.9
	Liquor Excise Tax	<u>\$35.3</u>	0.3	<u>\$35.7</u>	0.3
	TOTAL	\$12,641.2		\$12,943.0	

(MILLIONS OF DOLLARS)

DEFINITIONS AND OTHER NOTES

SALES TAX

School Aid Fund receives 73.3% of gross sales tax revenue. Tax rate is currently 6%.

STATE 6-MILL EDUCATION TAX

Levied on all property; 100% dedicated to the School Aid Fund.

INCOME TAX EARMARKING

School Aid Fund receives 25.95% of gross income tax revenue.

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. Tax rate is currently 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.

SPECIFIC TAXES

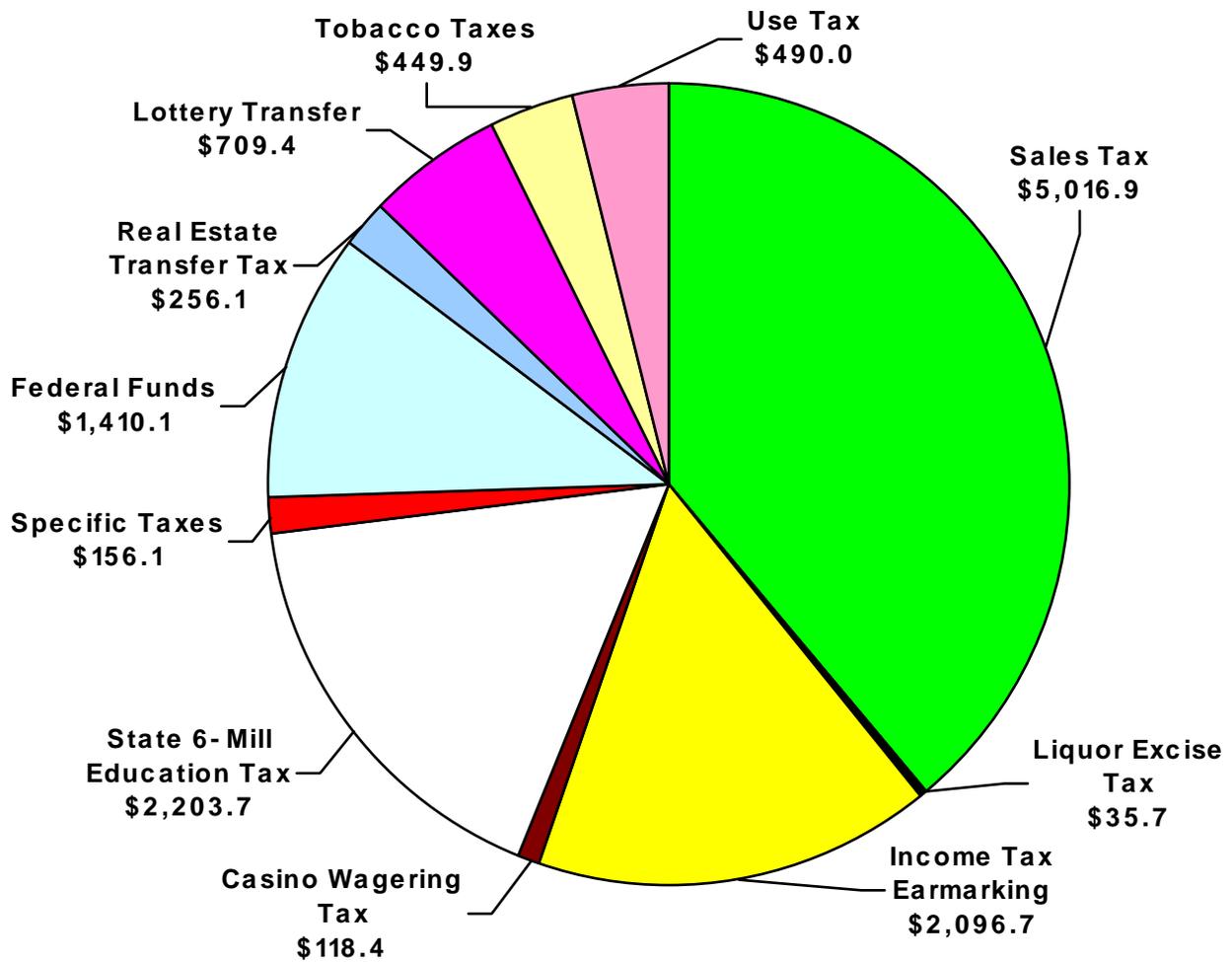
Includes industrial and commercial facilities tax and commercial forest tax.

CASINO WAGERING TAX

School Aid Fund receives 66.7% of the state casino wagering tax in FY 2006-07.

**STATE OF MICHIGAN
SCHOOL AID FUND REVENUE
BY SOURCE
FY 2007-08**

TOTAL RESOURCES: \$12,943.0 MILLION
(Chart dollars in millions)





Transportation Revenue by Source

**FY 2006-07
and
FY 2007-08**

**TRANSPORTATION
REVENUE
BY
SOURCE**

**FY 2006-07
and
FY 2007-08**

(MILLIONS OF DOLLARS)

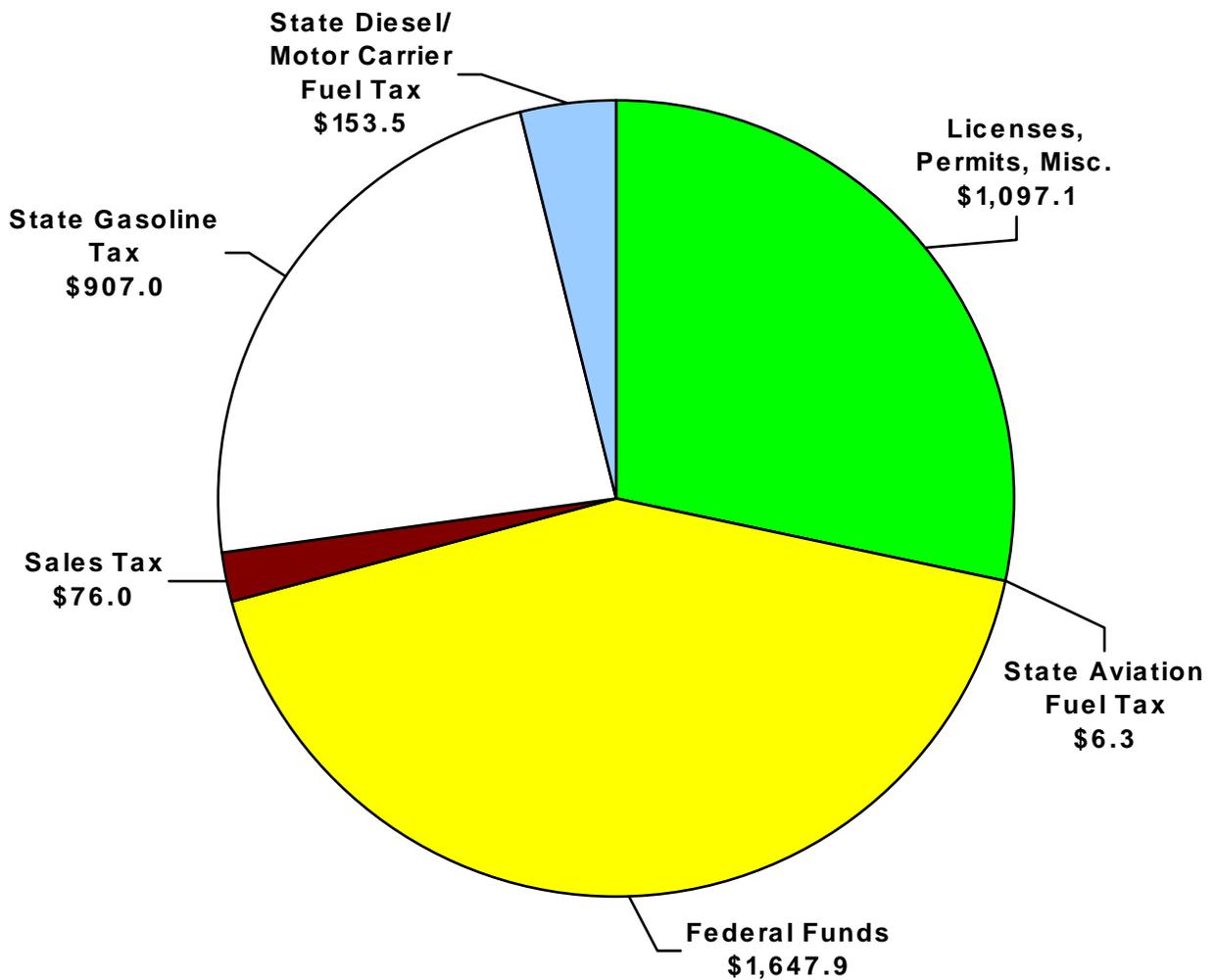
	<u>FY 2006-07</u>	<u>% of Total</u>	<u>FY 2007-08</u>	<u>% of Total</u>
Federal Funds	\$1,615.6	42.0	\$1,647.9	42.4
Licenses, Permits, Misc.	\$1,086.1	28.3	\$1,097.1	28.2
State Gasoline Tax	\$907.0	23.6	\$907.0	23.3
State Diesel/Motor Carrier Fuel Tax	\$152.5	4.0	\$153.5	3.9
Sales Tax	\$75.5	2.0	\$76.0	2.0
State Aviation Fuel Tax	<u>\$6.1</u>	0.2	<u>\$6.3</u>	0.2
TOTAL	\$3,842.8		\$3,887.8	

DEFINITIONS AND OTHER NOTES

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 2007-08**

TOTAL RESOURCES: \$3,887.8 MILLION
(Chart dollars in millions)





|| REVENUE || DISTRIBUTION



Casino Wagering Tax Revenue Distribution

FY 2006-07
and
FY 2007-08

**CASINO
WAGERING
TAX
REVENUE
DISTRIBUTION**

**FY 2006-07
and
FY 2007-08**

(MILLIONS OF DOLLARS)

	<u>FY 2006-07</u>	<u>% of Total</u>	<u>FY 2007-08</u>	<u>% of Total</u>
School Aid Fund	\$109.1	66.9	\$118.4	84.8
General Fund/General Purpose	\$47.1	28.9	\$18.6	13.3
Agriculture Equine Industry Development Fund	<u>\$6.8</u>	4.2	<u>\$2.6</u>	1.9
TOTAL	\$163.0		\$139.6	
City of Detroit	\$149.9		\$164.5	

DEFINITIONS AND OTHER NOTES

SCHOOL AID FUND

Receives approximately 66.9% of the state portion of the casino wagering tax in FY 2006-07.

**GENERAL FUND/
GENERAL PURPOSE**

Receives approximately 28.9% of the state portion of the casino wagering tax in FY 2006-07.

**AGRICULTURE EQUINE
INDUSTRY DEVELOPMENT
FUND**

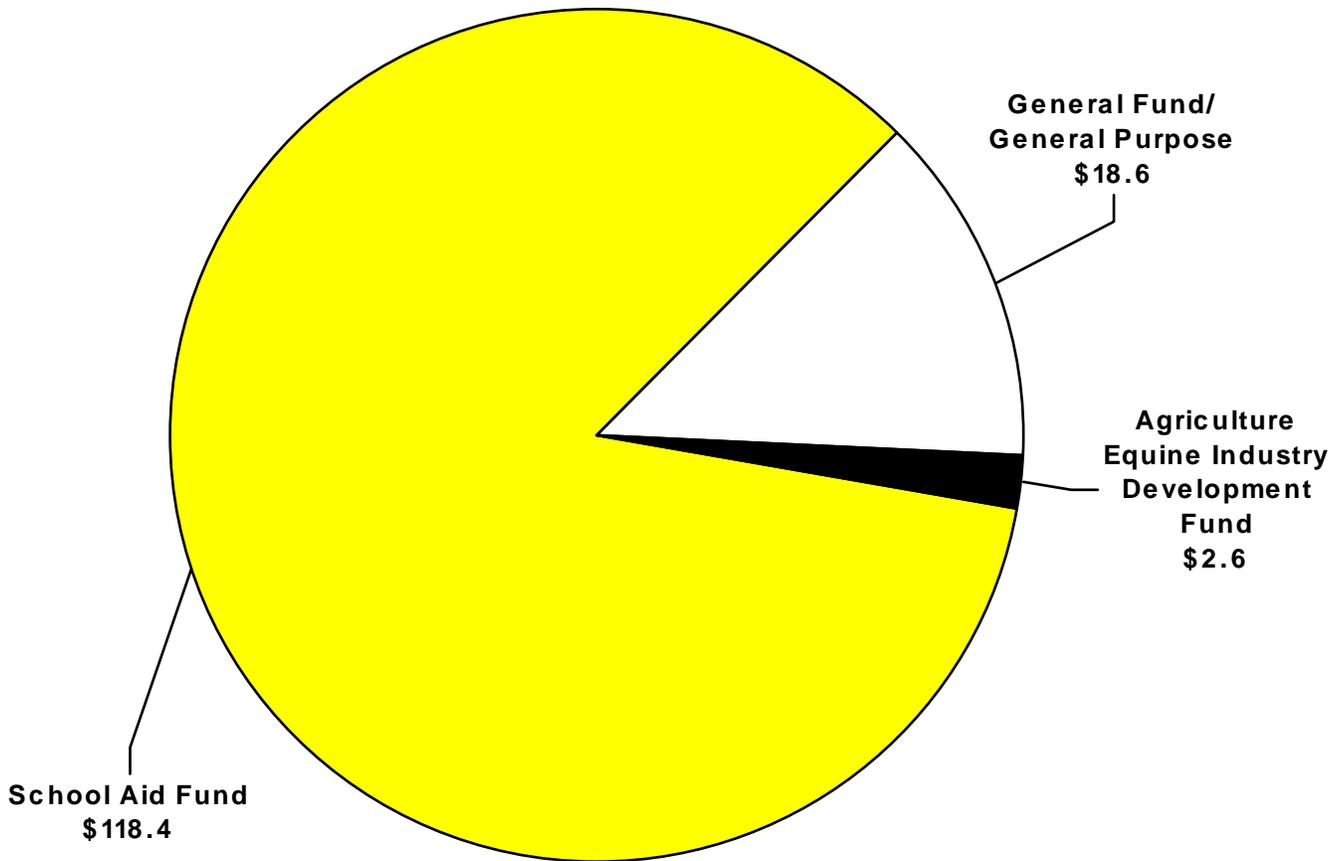
Receives approximately 4.1% of the state portion of the casino wagering tax in FY 2006-07.

CITY OF DETROIT

Receives 11.9% of adjusted gross receipts generated from the casinos in FY 2006-07.

**STATE OF MICHIGAN
CASINO WAGERING TAX REVENUE
DISTRIBUTION
FY 2007-08**

TOTAL RESOURCES: \$139.6 MILLION
(Chart dollars in millions)





Federal Revenue Distribution

**FY 2006-07
and
FY 2007-08**

**FEDERAL
REVENUE
DISTRIBUTION**

**FY 2006-07
and
FY 2007-08**

(MILLIONS OF DOLLARS)

	<u>FY 2006-07</u>	<u>% of Total</u>	<u>FY 2007-08</u>	<u>% of Total</u>
General Fund/Special Purpose	\$10,599.4	77.7	\$11,001.7	78.1
Transportation	\$1,615.7	11.8	\$1,647.9	11.7
School Aid Fund	\$1,411.2	10.3	\$1,410.1	10.0
General Fund/General Purpose	<u>\$23.0</u>	0.2	<u>\$23.1</u>	0.2
TOTAL	\$13,649.3		\$14,082.8	

GENERAL FUND/SPECIAL PURPOSE: ESTIMATED FEDERAL REVENUE

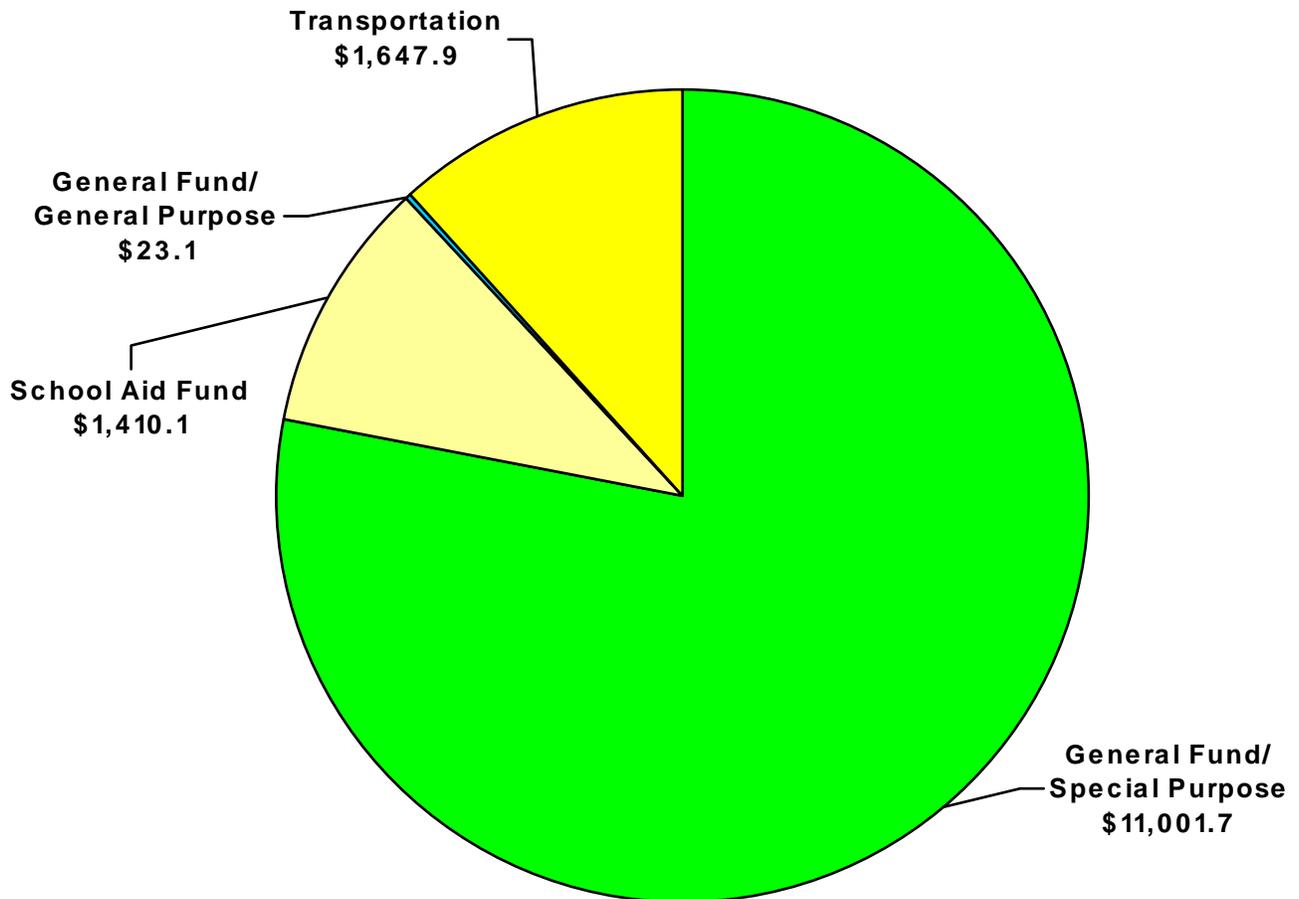
(Millions of Dollars)

	<u>Estimated FY 2006-07</u>	<u>% of Total</u>	<u>* Executive Recommendation FY 2007-08</u>	<u>% of Total</u>
Agriculture	\$23.7	0.2	\$21.9	0.2
Attorney General	\$10.2	0.1	\$10.0	0.1
Capital Outlay (excluding transportation)	\$0.0	0.0	\$0.0	0.0
Civil Rights	\$1.6	0.0	\$2.0	0.0
Civil Service	\$4.8	0.0	\$4.8	0.0
Community Health	\$6,042.6	57.0	\$6,440.6	58.5
Corrections	\$11.4	0.1	\$10.3	0.1
Education	\$67.6	0.6	\$69.2	0.6
Environmental Quality	\$140.3	1.3	\$132.3	1.2
Human Services	\$3,135.5	29.6	\$3,116.7	28.3
Higher Education	\$3.0	0.0	\$6.0	0.1
History, Arts, And Libraries	\$8.4	0.1	\$7.3	0.1
Judiciary	\$4.6	0.0	\$4.6	0.0
Labor And Economic Growth	\$795.3	7.5	\$837.9	7.6
Military And Veterans Affairs	\$51.4	0.5	\$54.2	0.5
Natural Resources	\$43.0	0.4	\$44.3	0.4
State	\$3.1	0.0	\$1.6	0.0
State Police	\$169.3	1.6	\$146.2	1.3
Treasury	<u>\$83.6</u>	0.8	<u>\$91.8</u>	0.8
TOTAL GENERAL FUND/SPECIAL PURPOSE	\$10,599.4		\$11,001.7	

**As shown in FY 2007-08 Executive Recommendation*

**STATE OF MICHIGAN
FEDERAL REVENUE
DISTRIBUTION
FY 2007-08**

TOTAL RESOURCES: \$14,082.8 MILLION
(Chart dollars in millions)





Income Tax Revenue Distribution

**FY 2006-07
and
FY 2007-08**

INCOME TAX REVENUE DISTRIBUTION		FY 2006-07	% of Total	FY 2007-08	% of Total
		Gross Collection	\$7,937.8		\$8,080.4
	Refunds	<u>\$1,695.7</u>		<u>\$1,768.7</u>	
	NET COLLECTIONS	\$6,242.1		\$6,311.7	
FY 2006-07 and FY 2007-08	General Fund/General Purpose	\$4,180.9	67.0	\$4,213.5	66.8
(MILLIONS OF DOLLARS)	School Aid Fund	\$2,059.7	33.0	\$2,096.7	33.2
	State Campaign Fund	<u>\$1.5</u>	0.0	<u>\$1.5</u>	0.0
	TOTAL	\$6,242.1		\$6,311.7	

DEFINITIONS AND OTHER NOTES

**GENERAL FUND/
GENERAL PURPOSE**

Receives income tax revenue not dedicated for other purposes.

SCHOOL AID FUND

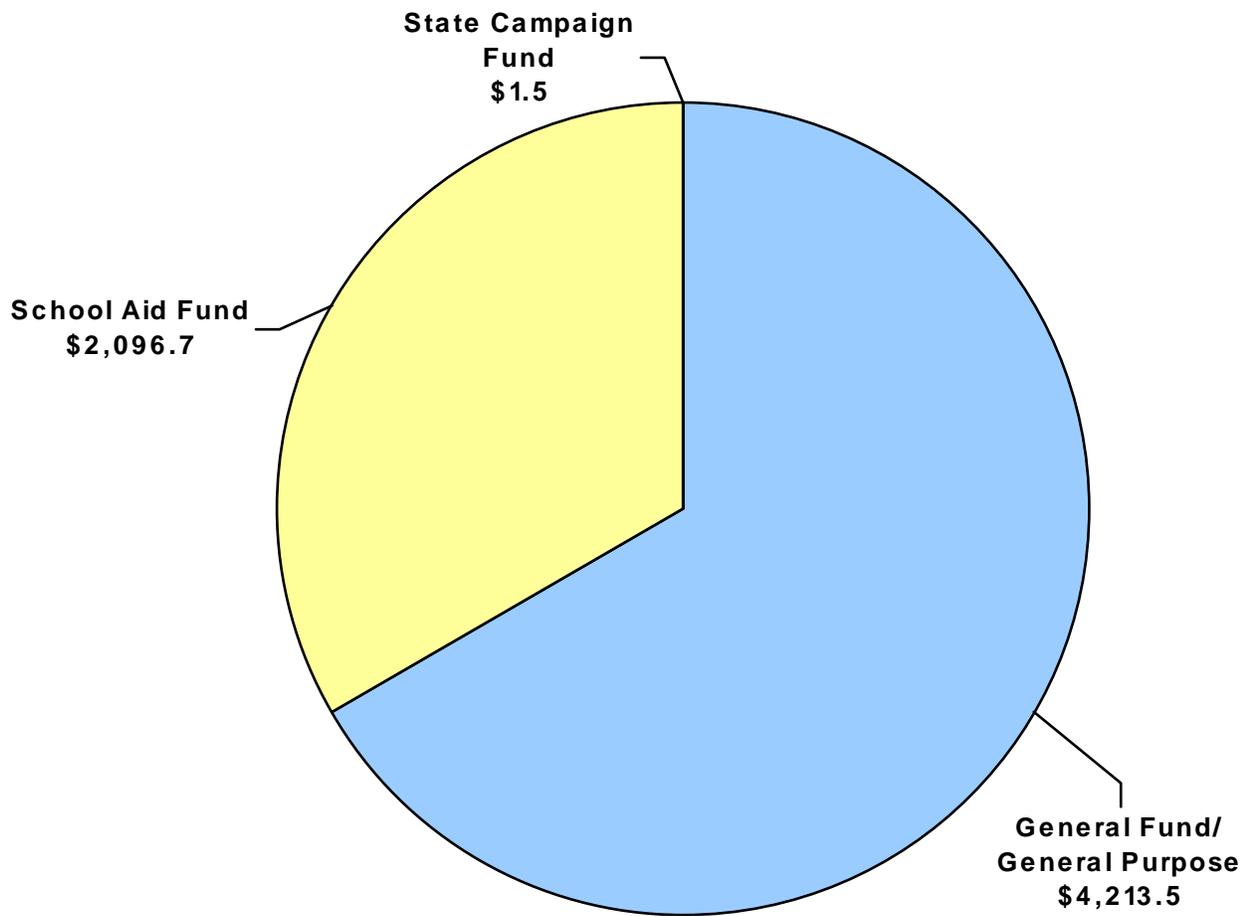
Receives 25.95% of gross collections.

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 2007-08**

TOTAL RESOURCES: \$6,311.7 MILLION
(Chart dollars in millions)





Sales Tax Revenue Distribution

**FY 2006-07
and
FY 2007-08**

**SALES
TAX
REVENUE
DISTRIBUTION**

**FY 2006-07
and
FY 2007-08**

(MILLIONS OF DOLLARS)

	<u>FY 2006-07</u>	<u>% of Total</u>	<u>FY 2007-08</u>	<u>% of Total</u>
School Aid Fund	\$4,900.5	72.8	\$5,016.9	72.8
Local Revenue Sharing	\$1,642.8	24.4	\$1,682.4	24.4
General Fund/General Purpose	\$104.5	1.6	\$107.0	1.6
Comprehensive Transportation Fund	\$75.5	1.1	\$76.0	1.1
Health Initiative	<u>\$9.0</u>	0.1	<u>\$9.0</u>	0.1
TOTAL	\$6,732.3		\$6,891.3	

DEFINITIONS AND OTHER NOTES

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**

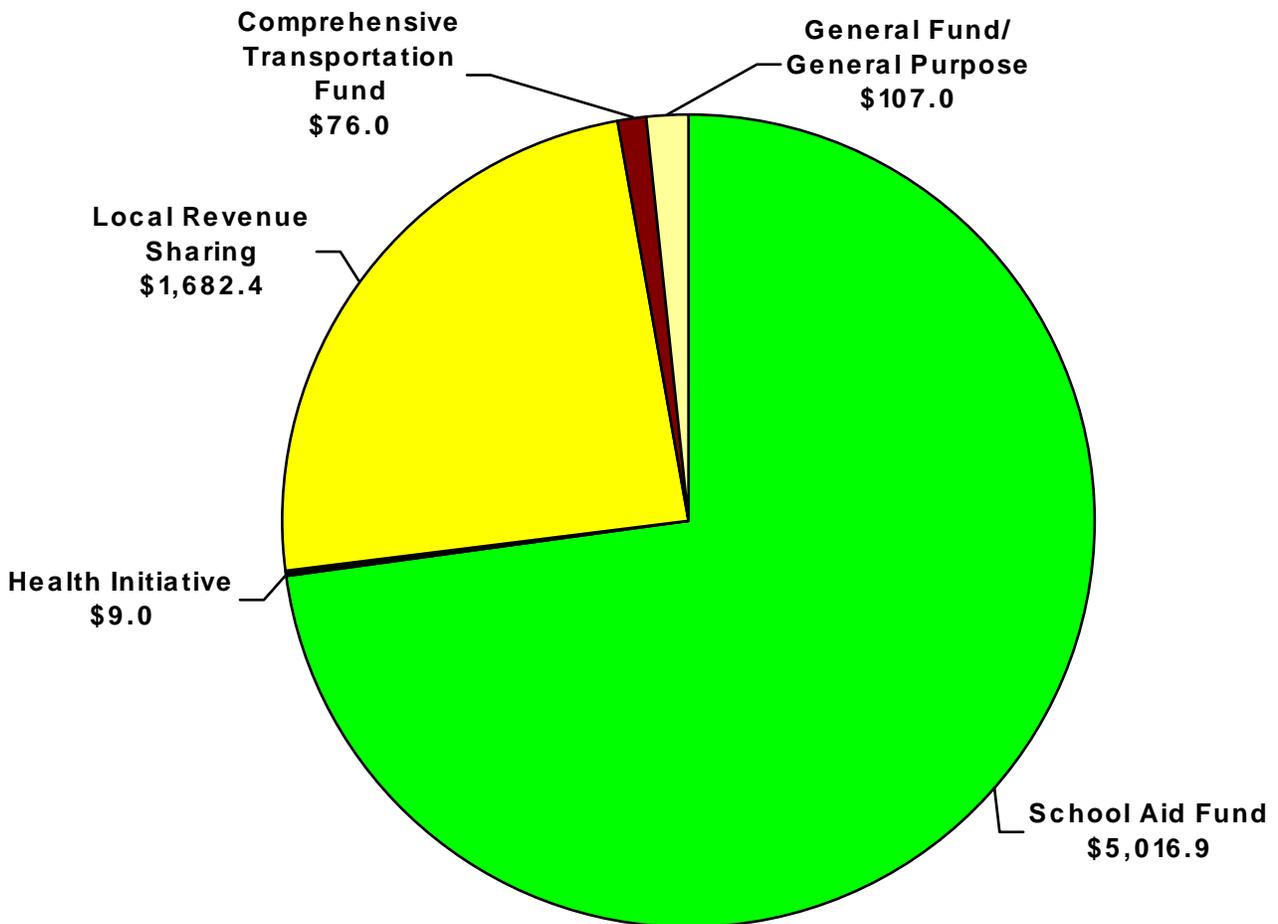
Receives approximately 1.0% of gross sales tax revenue. Revenue is used to plan and develop public transportation systems and finance bus and rail services.

HEALTH INITIATIVE

Annual appropriation for AIDS and workplace health programs.

**STATE OF MICHIGAN
SALES TAX REVENUE
DISTRIBUTION
FY 2007-08**

TOTAL RESOURCES: \$6,891.3 MILLION
(Chart dollars in millions)





Single Business Tax Revenue Distribution

**FY 2006-07
and
FY 2007-08**

**SINGLE
BUSINESS
TAX
REVENUE
DISTRIBUTION**

**FY 2006-07
and
FY 2007-08**

(MILLIONS OF DOLLARS)

	<u>FY 2006-07</u>	<u>% of Total</u>	<u>FY 2007-08</u>	<u>% of Total</u>
General Fund/ General Purpose	<u>\$1,870.3</u>		<u>\$700.6</u>	
TOTAL	\$1,870.3		\$700.6	

DEFINITIONS AND OTHER NOTES

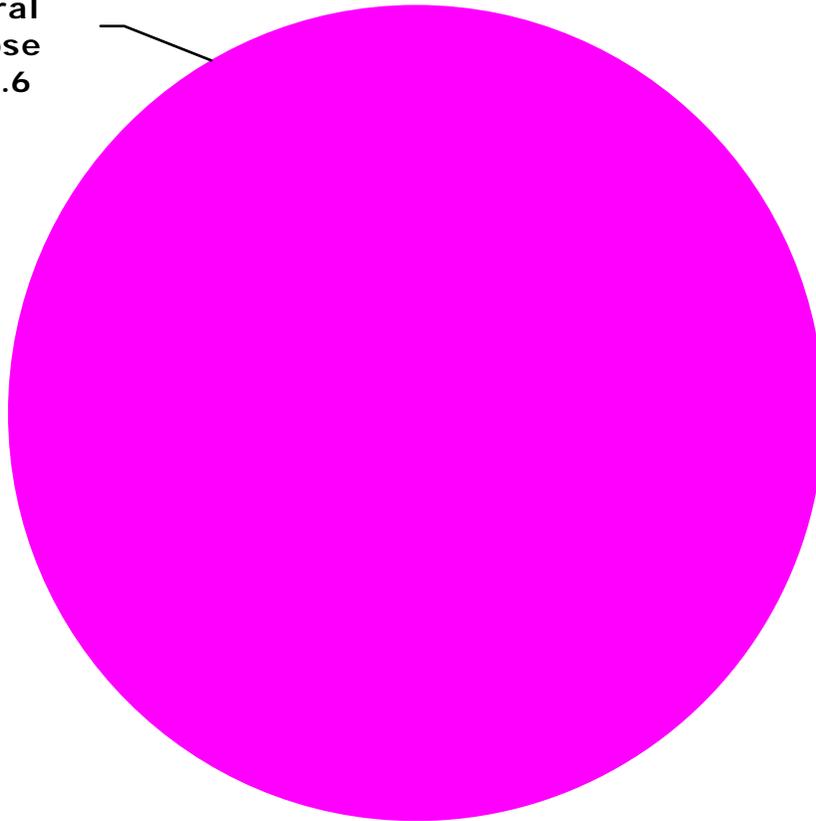
**GENERAL FUND/
GENERAL PURPOSE**

General Fund/General Purpose receives 100% of single business tax revenue. In calendar years 2006 and 2007, the rate will be 1.9% of adjusted tax base for most firms; the tax is repealed effective January 1, 2008.

**STATE OF MICHIGAN
SINGLE BUSINESS TAX REVENUE
DISTRIBUTION
FY 2007-08**

TOTAL RESOURCES: \$700.6 MILLION

**General Fund/
General
Purpose
\$700.6**





Tobacco Tax Revenue Distribution

**FY 2006-07
and
FY 2007-08**

**TOBACCO
TAX
REVENUE
DISTRIBUTION**

**FY 2006-07
and
FY 2007-08**

(MILLIONS OF DOLLARS)

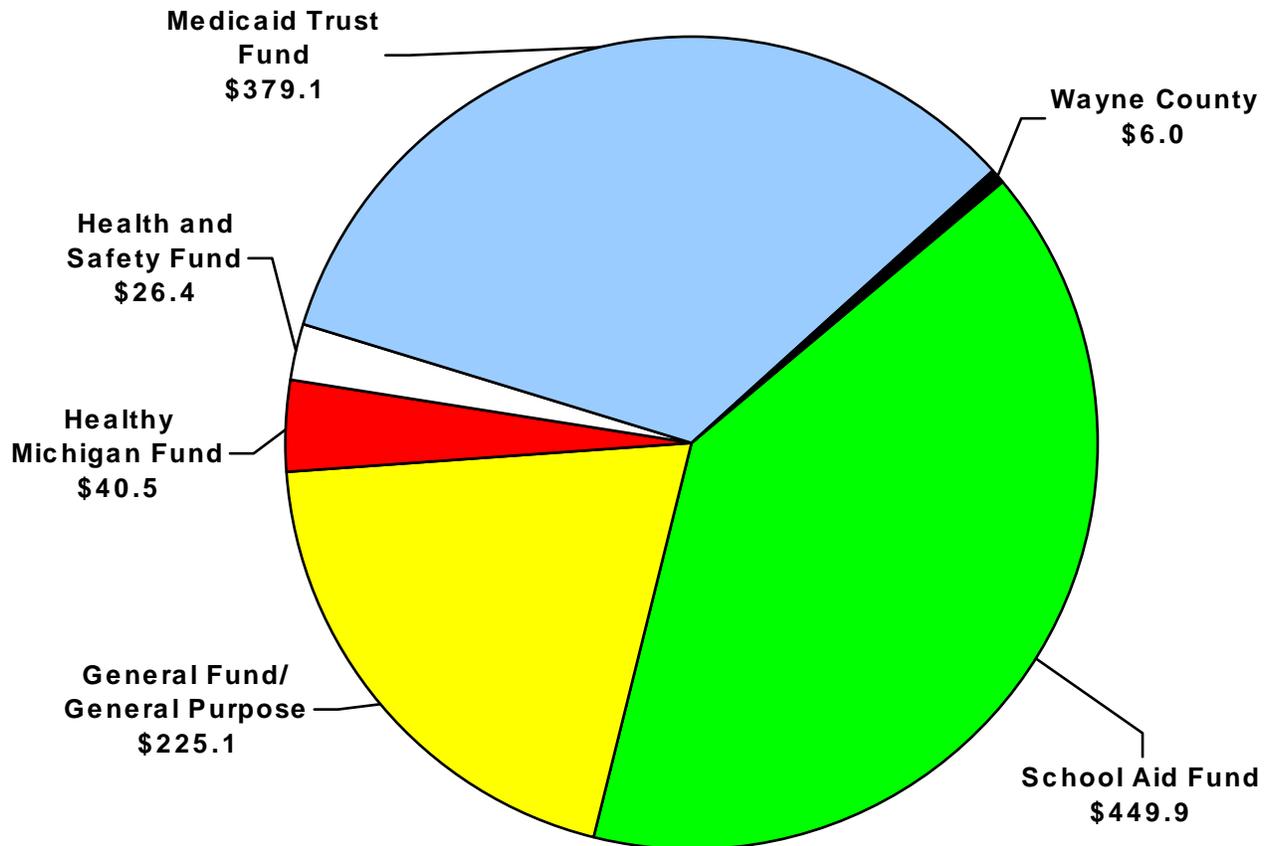
	<u>FY 2006-07</u>	<u>% of Total</u>	<u>FY 2007-08</u>	<u>% of Total</u>
School Aid Fund	\$459.0	40.0	\$449.9	39.9
Medicaid Trust Fund	\$384.6	33.5	\$379.1	33.6
General Fund/General Purpose	\$229.0	20.0	\$225.1	20.0
Healthy Michigan Fund	\$41.4	3.6	\$40.5	3.6
Health and Safety Fund	\$26.9	2.3	\$26.4	2.3
Wayne County	<u>\$6.1</u>	0.5	<u>\$6.0</u>	0.5
TOTAL	\$1,147.0		\$1,127.0	

DEFINITIONS AND OTHER NOTES

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 2007-08**

TOTAL RESOURCES: \$1,127.0 MILLION
(Chart dollars in millions)





Transportation Revenue Distribution

**FY 2006-07
and
FY 2007-08**

**TRANSPORTATION
REVENUE
DISTRIBUTION**

**FY 2006-07
and
FY 2007-08**

(MILLIONS OF DOLLARS)

	<u>FY 2006-07</u>	<u>% of Total</u>	<u>FY 2007-08</u>	<u>% of Total</u>
Michigan Transportation Fund	\$1,984.0	51.6	\$2,002.6	51.5
State Trunkline Fund	\$1,513.9	39.4	\$1,545.4	39.7
State Aeronautics Fund	\$173.9	4.5	\$174.0	4.5
Comprehensive Transportation Fund	\$156.5	4.1	\$151.1	3.9
Blue Water Bridge Fund	<u>\$14.5</u>	0.4	<u>\$14.7</u>	0.4
TOTAL	\$3,842.8		\$3,887.8	

DEFINITIONS AND OTHER NOTES

**MICHIGAN
TRANSPORTATION FUND**

Administered by Michigan Department of Transportation. Expenditures made for highways and include grants to county road commissions, cities, and villages for highway purposes, and other departments for collection and enforcement costs.

STATE TRUNKLINE FUND

Administered by Michigan Department of Transportation. Funds used for highway maintenance and construction, debt service, bridge construction, and administration costs.

**STATE AERONAUTICS
FUND**

Funds for expenditures and transfers for administration and improvement of local airports.

**COMPREHENSIVE
TRANSPORTATION FUND**

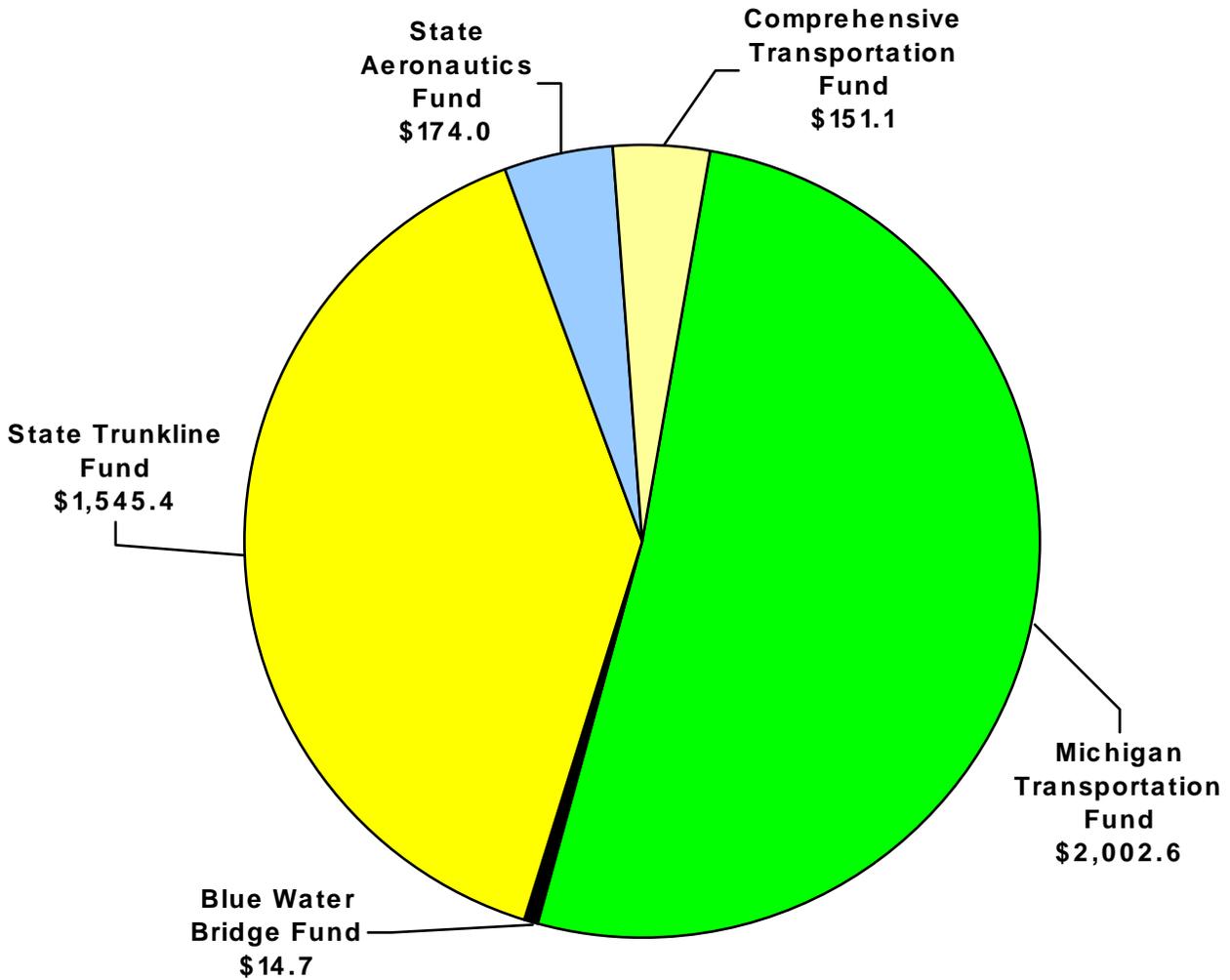
Created to fund planning and development of public transportation systems. Provides funds for direct expenditures and financing for bus and rail services.

**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 2007-08**

TOTAL RESOURCES: \$3,887.8 MILLION
(Chart dollars in millions)





Use Tax Revenue Distribution

**FY 2006-07
and
FY 2007-08**

**USE
TAX
REVENUE
DISTRIBUTION**

**FY 2006-07
and
FY 2007-08**

(MILLIONS OF DOLLARS)

	<u>FY 2006-07</u>	<u>% of Total</u>	<u>FY 2007-08</u>	<u>% of Total</u>
General Fund/General Purpose	\$943.0	66.7	\$980.0	66.7
School Aid Fund	<u>\$471.5</u>	33.3	<u>\$490.0</u>	33.3
TOTAL	\$1,414.5		\$1,470.0	

DEFINITIONS AND OTHER NOTES

**GENERAL FUND/
GENERAL PURPOSE**

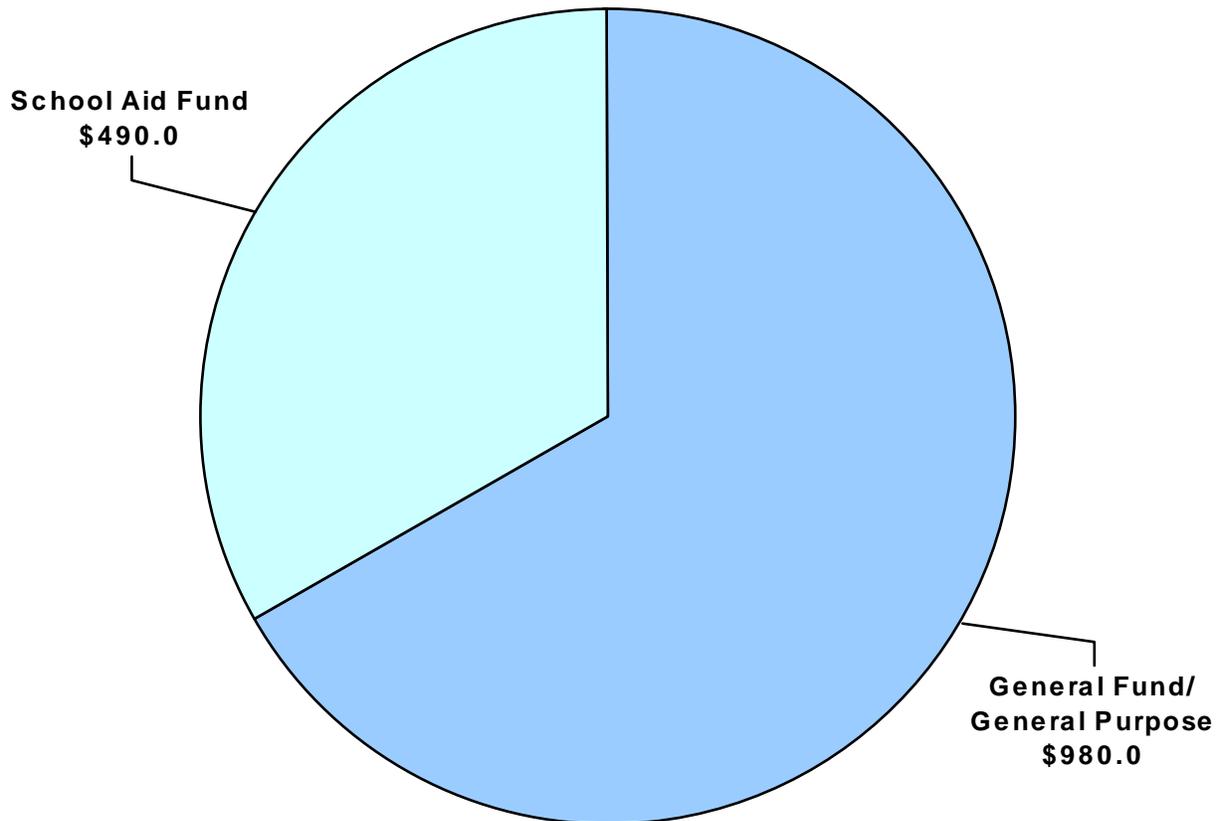
Receives use tax revenue not dedicated for other purposes.

SCHOOL AID FUND

Receives 33.3% of use tax revenue.

**STATE OF MICHIGAN
USE TAX REVENUE
DISTRIBUTION
FY 2007-08**

TOTAL RESOURCES: \$1,470.0 MILLION
(Chart dollars in millions)





**STATE
AND LOCAL
TAX
INFORMATION**

FY 2006-07 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

BUSINESS PRIVILEGE TAXES

FY 2006-07
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

\$17,700,000

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
\$163,000,000**

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

\$20,200,000

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

FY 2006-07 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

BUSINESS PRIVILEGE TAXES

FY 2006-07
Estimated Collections

FOREIGN INSURANCE COMPANY RETALIATORY

\$226,100,000

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

\$66,000,000

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%

SIMULCAST WAGERING

\$10,500,000

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 BUSINESS

\$1,870,300,000

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%

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

FY 2006-07 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

INCOME TAXES

FY 2006-07
Estimated Collections

Gross = \$7,937,800,000
Net of Refunds = \$6,242,100,000

PERSONAL INCOME

<p>ENACTED: 1967 PA 281</p> <p>DISPOSITION: General Fund/General Purpose 25.95% of gross revenues to schools</p> <p>BASE: Federal adjusted gross income of individuals, estates, and trusts, with adjustments</p> <p>RATE: 3.9%</p>

UNIFORM CITY INCOME

\$470,000,000

<p>ENACTED: 1964 PA 284</p> <p>DISPOSITION: General Fund of city</p> <p>BASE: Income of city residents and income earned in city</p> <p>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)</p>

CONSUMPTION TAXES

FY 2006-07
Estimated Collections

BEER

\$42,700,000

<p>ENACTED: 1998 PA 58</p> <p>DISPOSITION: General Fund/General Purpose</p> <p>BASE: Beer manufactured or sold in Michigan</p> <p>RATE: \$6.30 per barrel; (\$2 per barrel credit for small brewers)</p>
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LIQUOR

\$122,200,000

<p>ENACTED: 1998 PA 58</p> <p>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</p> <p>BASE: Retail selling of spirits</p> <p>RATE: On-premise consumption at 12%; Off-premise consumption at 13.85%</p>
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FY 2006-07 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

CONSUMPTION TAXES

FY 2006-07
Estimated Collections

SALES

\$6,732,300,000

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

\$1,147,000,000

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

\$1,414,500,000

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

\$9,000,000

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

REVENUE SOURCE AND DISTRIBUTION

FY 2006-07 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

PROPERTY TAXES

FY 2006-07
Estimated Collections

COMMERCIAL FOREST

\$3,100,000

ENACTED: 1995 PA 57

DISPOSITION: To local units in same proportion as general property tax, except 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

\$35,790,000

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

\$11,400,000,000

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

\$137,000,000

ENACTED: 1974 PA 198

DISPOSITION: To local units in same proportion as general property tax, except 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

FY 2006-07 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

PROPERTY TAXES

FY 2006-07
Estimated Collections

LOW GRADE IRON ORE SPECIFIC

\$5,900,000

ENACTED: 1951 PA 77

DISPOSITION: To local units in same proportion as general property tax, except 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

NEIGHBORHOOD ENTERPRISE ZONE FACILITIES

Included in
industrial facilities

ENACTED: 1992 PA 147

DISPOSITION: To local units in same proportion as general property tax, except 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, except 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

FY 2006-07 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

PROPERTY TAXES

FY 2006-07
Estimated Collections

STATE 6-MILL EDUCATION

\$2,094,500,000

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

\$244,200,000

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, except 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

\$78,000,000

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

FY 2006-07 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

TRANSPORTATION TAXES

FY 2006-07
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

\$6,100,000

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

\$124,400,000

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

\$907,000,000

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

\$600,000

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

FY 2006-07 STATE OF MICHIGAN—STATE AND LOCAL TAX INFORMATION

TRANSPORTATION TAXES

FY 2006-07
Estimated Collections

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

\$28,100,000

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

\$880,000,000

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

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 2006-07 STATE REVENUE DEDICATION

BUSINESS PRIVILEGE TAXES

SIMULCAST WAGERING

Disposition:

100% Agriculture Equine Industry
Development Fund

Authority:

Statute

AIRPORT PARKING EXCISE

Disposition:

100% Airport Parking Fund

Authority:

Constitution
and Statute

CASINO WAGERING

(State Portion: 50.5% of 24%)

Disposition:

66.9% School Aid Fund
28.9% General Fund/General Purpose
4.1% Agriculture Equine Industry
Development Fund

Authority:

Statute

INCOME TAX AND LOTTERY PROCEEDS

GROSS INCOME TAX COLLECTIONS

Disposition:

25.95% School Aid Fund

Authority:

Statute

NET LOTTERY PROCEEDS

Disposition:

100% School Aid Fund

Authority:

Statute

FY 2006-07 STATE REVENUE DEDICATION

CONSUMPTION TAXES

LIQUOR EXCISE *(at 4% Rate)*

Disposition:	Authority:
100% School Aid Fund	Statute

GENERAL SALES*

Disposition:	Authority:
Not more than 25% for transportation purposes	Constitution

** 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*

LIQUOR SPECIFIC *(at 1.85% Rate)*

Disposition:	Authority:
100% Liquor Purchase Revolving Fund	Statute

SALES *(at 2% Rate)*

Disposition:	Authority:
100% School Aid Fund	Constitution

LIQUOR SPECIFIC *(at 4% Rate)*

Disposition:	Authority:
100% Convention Facility Development Fund	Statute

SALES *(at 4% Rate)*

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

TOBACCO PRODUCTS *(Cigarette)*

Disposition:	Authority:
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)*

Disposition:	Authority:
21.3% Revenue sharing to counties, cities, villages, and townships	Statute

TOBACCO PRODUCTS *(other than Cigarette)*

Disposition:	Authority:
75% Medicaid Trust Fund	Constitution and Statute
25% General Fund/General Purpose	

USE *(at 2% Rate)*

Disposition:	Authority:
100% School Aid Fund	Constitution

FY 2006-07 STATE REVENUE DEDICATION

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 2006-07 STATE REVENUE DEDICATION

TRANSPORTATION TAXES

AIRCRAFT WEIGHT

Disposition:
100% Aeronautics Fund

Authority:
Statute

MARINE VESSEL FUEL

Disposition:
Recreation Improvement Fund

Authority:
Statute

AVIATION GASOLINE

Disposition:
100% Aeronautics Fund

Authority:
Statute

MOTOR FUEL SPECIFIC

Disposition:
Transportation purposes

Authority:
Constitution

DIESEL FUEL

Disposition:
100% Michigan Transportation Fund

Authority:
Statute

MOTOR CARRIER FUEL

Disposition:
100% Michigan Transportation Fund

Authority:
Statute

GASOLINE

Disposition:
100% Michigan Transportation Fund

Authority:
Statute

MOTOR VEHICLE REGISTRATION

Disposition:
100% Michigan Transportation Fund
Certain fees to Scrap Tire Regulation Fund

Authority:
Statute

LIQUEFIED PETROLEUM GAS

Disposition:
100% Michigan Transportation Fund

Authority:
Statute

WATERCRAFT REGISTRATION

Disposition:
17.5% State Waterways Fund
33.5% Harbor Development Fund
49% Marine Safety Fund

Authority:
Statute

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



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