

**STATE  
OF  
MICHIGAN**



# **REVENUE**

## **SOURCE and DISTRIBUTION**

**HOUSE  
FISCAL  
AGENCY**

Mary Ann Cleary, Director

**March 2012**

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March 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 January 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 Total</u>	<u>FY 2012-13</u>	<u>% of Total</u>	<u>FY 2013-14</u>	<u>% of Total</u>
<b>TOTAL STATE REVENUE BY SOURCE</b>	Federal Funds	\$19,543.7	42.1	\$19,941.3	42.5	\$20,222.2	42.3
	Sales & Use Taxes	8,083.0	17.4	8,298.1	17.7	8,548.1	17.9
	Income Taxes	7,031.9	15.2	7,941.5	16.9	8,233.8	17.2
	Other Revenue	4,086.3	8.8	3,885.7	8.3	3,967.5	8.3
	Transportation Revenue	2,206.9	4.8	2,094.8	4.5	2,110.7	4.4
	State 6-Mill Education Tax	1,820.0	3.9	1,841.0	3.9	1,877.5	3.9
	Tobacco Taxes	941.7	2.0	918.5	2.0	893.4	1.9
	Business Taxes	1,516.3	3.3	748.1	1.6	700.7	1.5
	Lottery	720.0	1.6	732.7	1.6	735.0	1.5
	Other GF/GP & SAF Taxes	439.1	0.9	467.4	1.0	492.3	1.0
<b>TOTAL</b>		<b>\$46,388.9</b>		<b>\$46,869.2</b>		<b>\$47,781.2</b>	

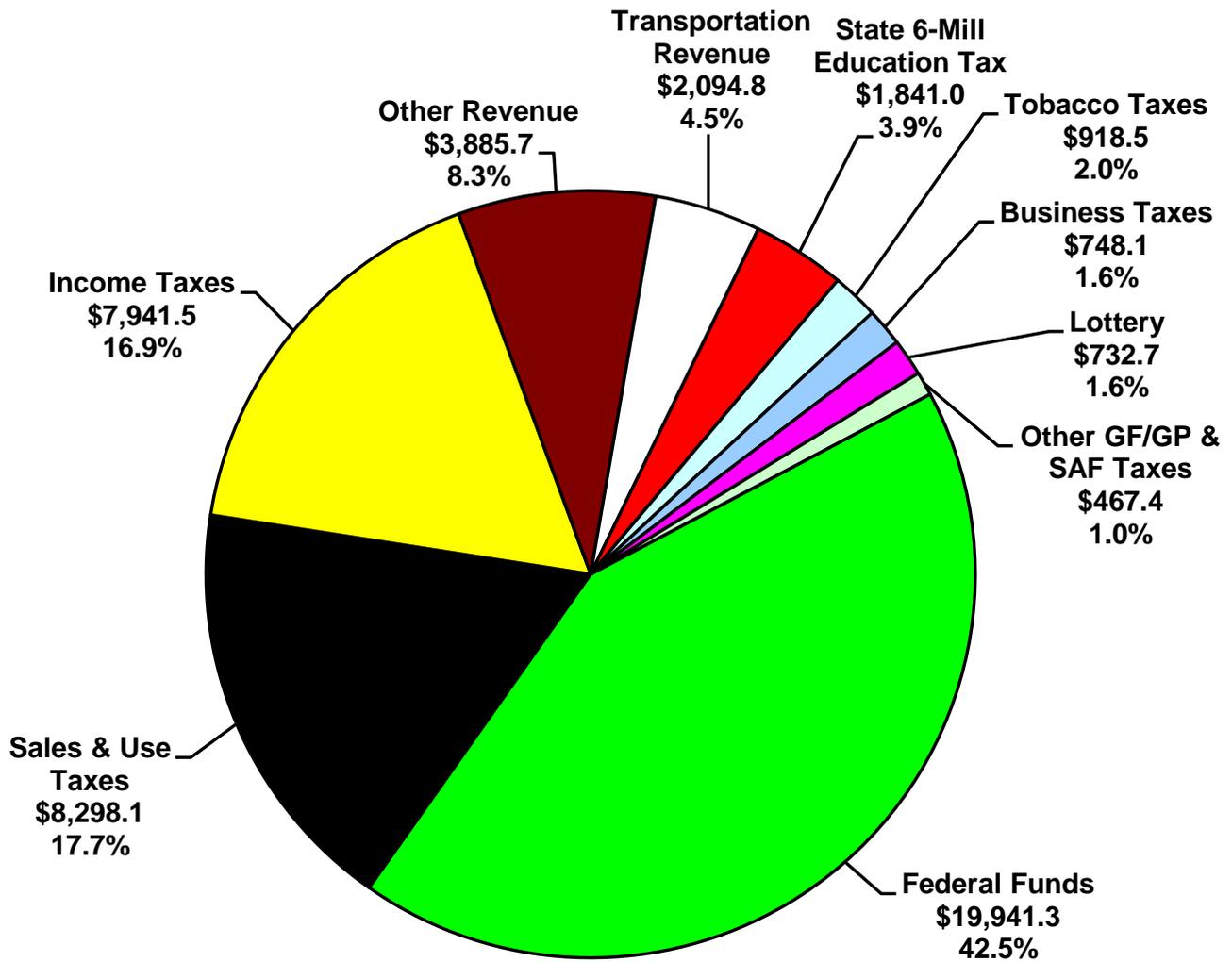
(MILLIONS OF DOLLARS)

<b>FEDERAL FUNDS</b>	Total federal funds used in the state budget.
<b>SALES &amp; USE TAXES</b>	Use tax is a specific excise tax on the use, storage, or consumption of tangible personal property not subject to the sales tax. Tax rate is currently 6% for both sales and use taxes.
<b>INCOME TAXES</b>	Includes withholding, annual, and quarterly collections less refunds. Current tax rate is 4.35%; beginning January 1, 2013, the rate will be 4.25%.
<b>OTHER REVENUE</b>	Includes revenue from local agencies, state-provided services, licenses, and permits not related to transportation.
<b>TRANSPORTATION REVENUE</b>	Includes gas, diesel fuel, and aviation fuel taxes; fees; and other transportation revenue. Excludes federal aid and sales tax transportation revenue.
<b>STATE 6-MILL EDUCATION TAX</b>	Levied on all property; 100% dedicated to the School Aid Fund.
<b>TOBACCO TAXES</b>	Cigarette tax is \$2.00 per pack; tax on other tobacco products is 32%.
<b>BUSINESS TAXES</b>	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.
<b>LOTTERY</b>	Net lottery revenue is approximately 32% of total lottery sales.
<b>OTHER GF/GP &amp; SAF TAXES</b>	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: \$46,869.2 MILLION**

(Chart dollars in millions)







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

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

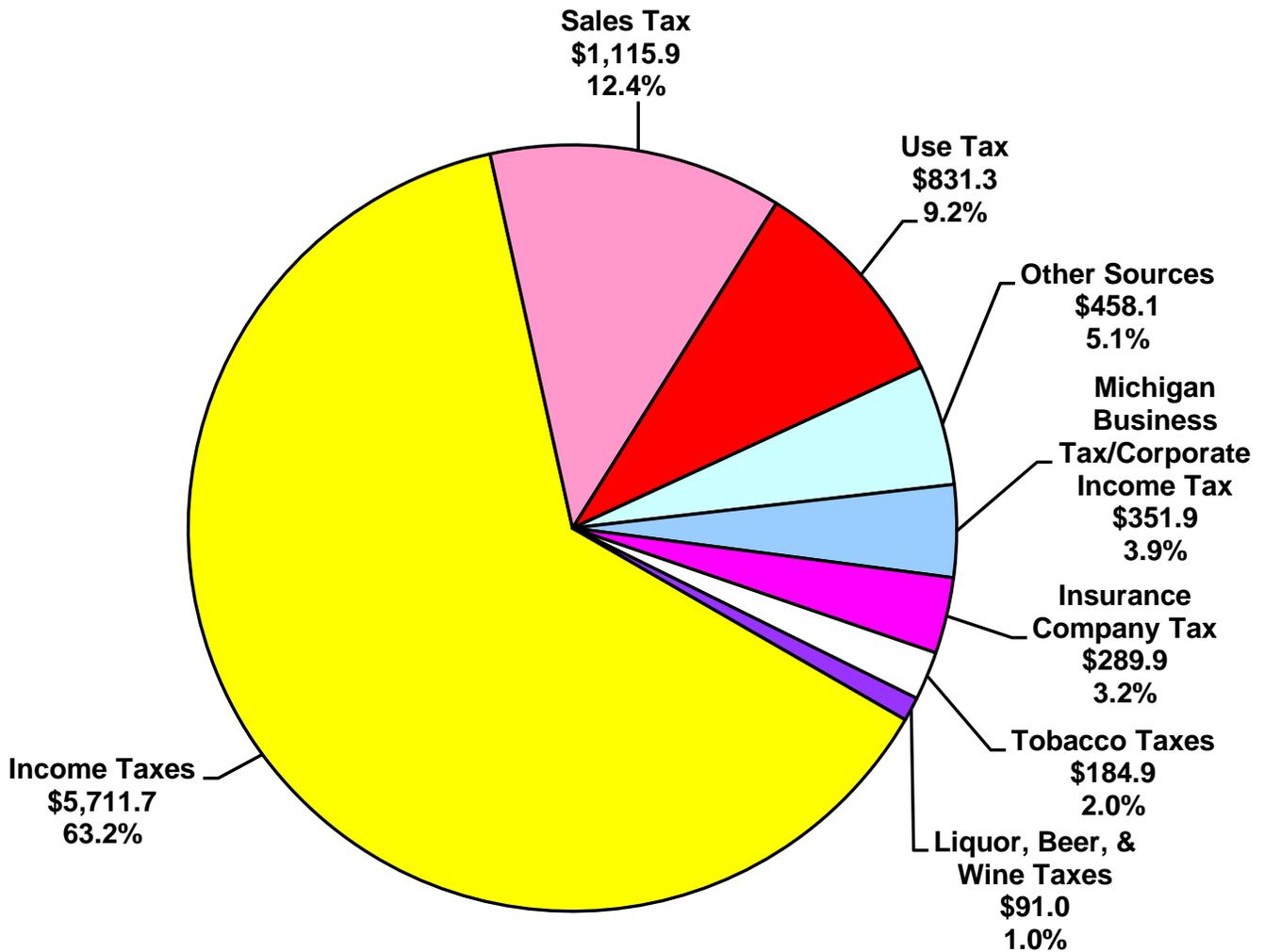
		<u>FY 2011-12</u>	<u>% of Total</u>	<u>FY 2012-13</u>	<u>% of Total</u>	<u>FY 2013-14</u>	<u>% of Total</u>
<b>GENERAL FUND/ GENERAL PURPOSE REVENUE BY SOURCE  FY 2011-12 through FY 2013-14</b>	Income Taxes	\$4,926.5	54.6	\$5,711.7	63.2	\$5,912.1	64.0
	Sales Tax	1,084.7	12.0	1,115.9	12.4	1,151.4	12.5
	Use Tax	799.4	8.9	831.3	9.2	861.3	9.3
	Other Sources	536.3	5.9	458.1	5.1	447.1	4.8
	Michigan Business Tax / Corporate Income Tax	1,122.9	12.4	351.9	3.9	293.9	3.2
	Insurance Company Tax	282.0	3.1	289.9	3.2	297.4	3.2
	Tobacco Taxes	189.4	2.1	184.9	2.0	180.0	1.9
	Liquor, Beer, & Wine Taxes	89.3	1.0	91.0	1.0	92.7	1.0
	<b>(MILLIONS OF DOLLARS)</b>	<b>TOTAL</b>	<b>\$9,030.5</b>		<b>\$9,034.7</b>		<b>\$9,235.9</b>

<b>INCOME TAXES</b>	General Fund/General Purpose receives income tax revenue not allocated to the School Aid Fund. Current tax rate is 4.35%; beginning January 1, 2013, the rate will be 4.25%.
<b>SALES TAX</b>	General Fund/General Purpose receives sales tax revenue not allocated to local units of government for revenue sharing, the Comprehensive Transportation Fund, the School Aid Fund, or public health programs. Current tax rate is 6%.
<b>USE TAX</b>	A specific excise tax on the use, storage, or consumption of tangible personal property not subject to the sales tax. General Fund/General Purpose receives 66.7% of the total and School Aid Fund receives 33.3% of the total. Current tax rate is 6%.
<b>MICHIGAN BUSINESS TAX / CORPORATE INCOME TAX</b>	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.
<b>OTHER SOURCES</b>	Includes taxes on gas and oil severance, utility property, and horse race wagering; certain penalty and interest payments; and federal funds.

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

**TOTAL RESOURCES: \$9,304.7 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>
<b>SCHOOL AID FUND REVENUE BY SOURCE</b>	Sales Tax	\$5,004.7	40.3	\$5,127.1	40.2	\$5,277.1	40.4
	Income Tax Earmarking	2,104.4	16.9	2,228.8	17.5	2,320.7	17.8
	State 6-Mill Education Tax	1,820.0	14.7	1,841.0	14.4	1,877.5	14.4
	Federal Funds	1,658.0	13.3	1,701.0	13.3	1,701.0	13.0
	Lottery Transfer	720.0	5.8	732.7	5.7	735.0	5.6
	Use Tax	399.7	3.2	415.7	3.3	430.7	3.3
	Tobacco Taxes	366.1	2.9	355.3	2.8	344.2	2.6
	Real Estate Transfer Tax	132.9	1.1	143.6	1.1	158.0	1.2
	Casino Wagering Tax	113.7	0.9	106.3	0.8	109.4	0.8
	Specific Taxes	61.9	0.5	63.2	0.5	65.1	0.5
	Liquor Excise Tax	40.3	0.3	41.2	0.3	41.9	0.3
	<b>TOTAL</b>	<b>\$12,421.7</b>		<b>\$12,755.9</b>		<b>\$13,060.6</b>	

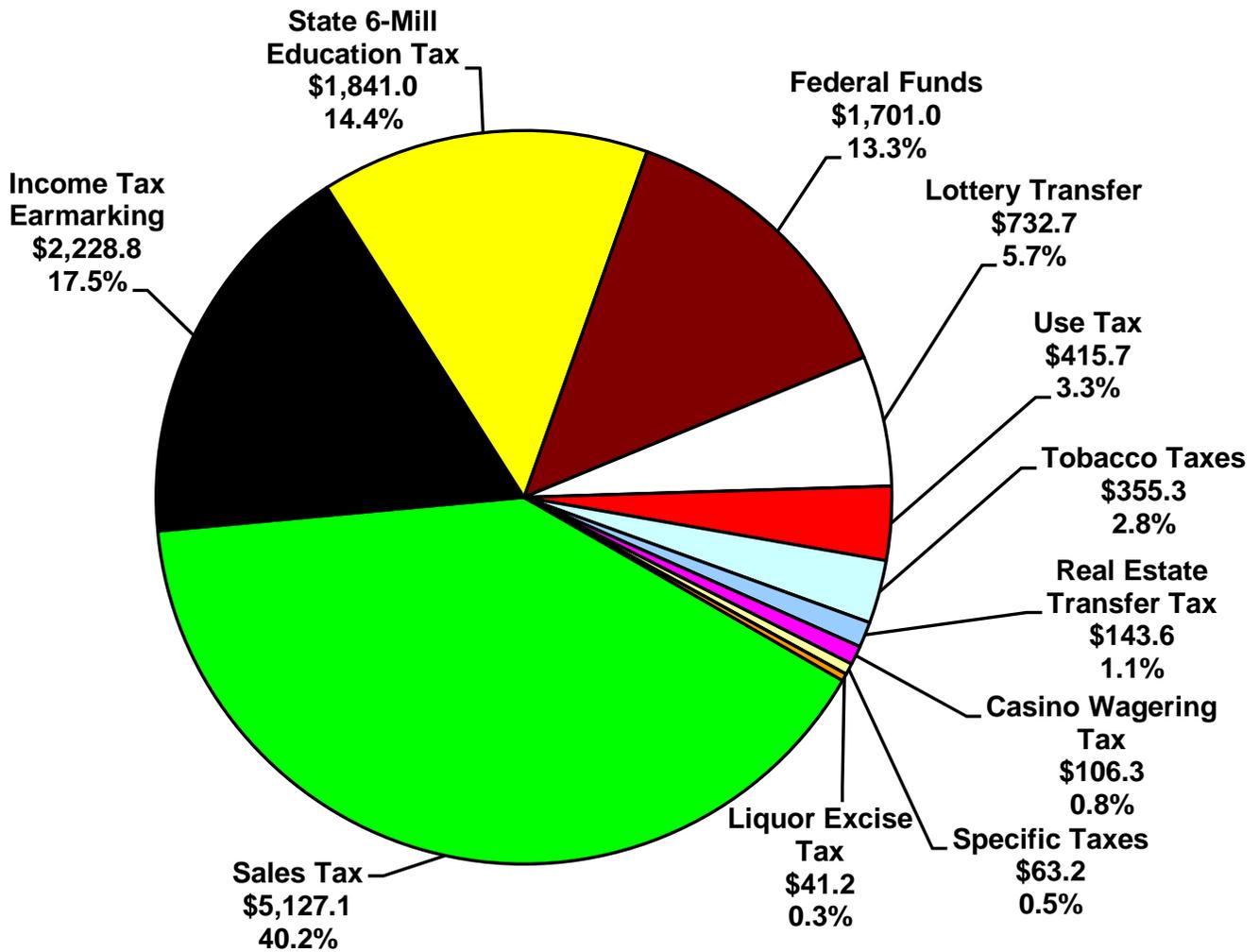
(MILLIONS OF DOLLARS)

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

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

**TOTAL RESOURCES: \$12,755.9 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	36.7
Licenses, Permits, Misc.	1,157.7	33.6	1,047.1	31.6	1,064.9	32.0	
State Gasoline Tax	828.5	24.0	825.5	24.9	822.0	24.7	
State Diesel & Motor Carrier Fuel Tax	127.0	3.7	128.5	3.9	130.0	3.9	
Sales Tax	88.0	2.6	88.0	2.7	88.0	2.6	
State Aviation Fuel Tax	5.7	0.2	5.8	0.2	5.8	0.2	
	<b>TOTAL</b>	<b>\$3,448.1</b>		<b>\$3,316.7</b>		<b>\$3,332.5</b>	

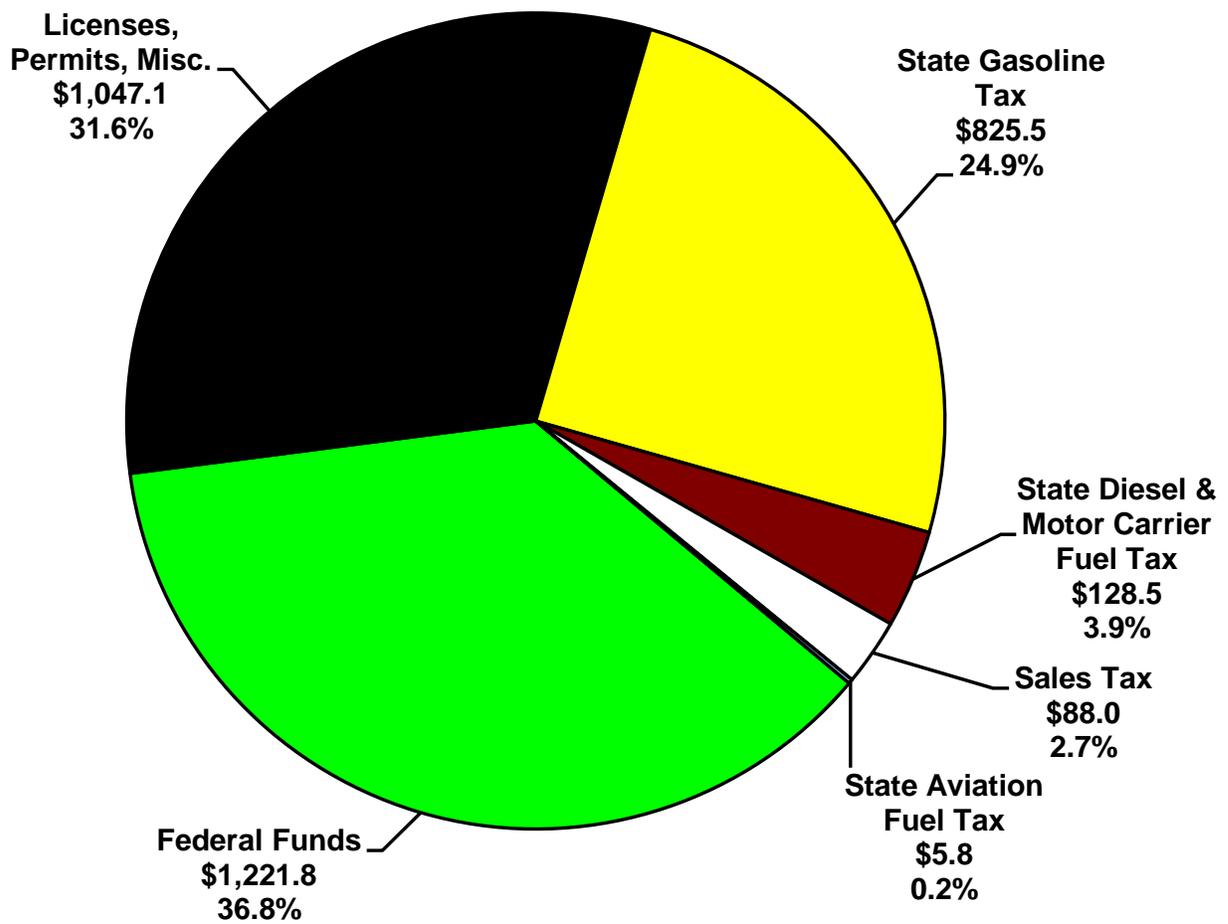
(MILLIONS OF DOLLARS)

<b>LICENSES, PERMITS, MISC.</b>	Vehicle license fees, various registration fees, permits, interest earnings, and other miscellaneous income dedicated for transportation purposes.
<b>STATE GASOLINE TAX</b>	Levied at \$0.19 per gallon.
<b>STATE DIESEL &amp; 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 2012-13**

**TOTAL RESOURCES: \$3,316.7 MILLION**

(Chart dollars in millions)







# **Federal Revenue Distribution**

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

FEDERAL 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/Special Purpose	\$16,624.5	85.1	\$16,998.5	85.2	\$17,279.3
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
	<b>TOTAL</b>	<b>\$19,543.7</b>		<b>\$19,941.3</b>		<b>\$20,222.2</b>	

(MILLIONS OF DOLLARS)

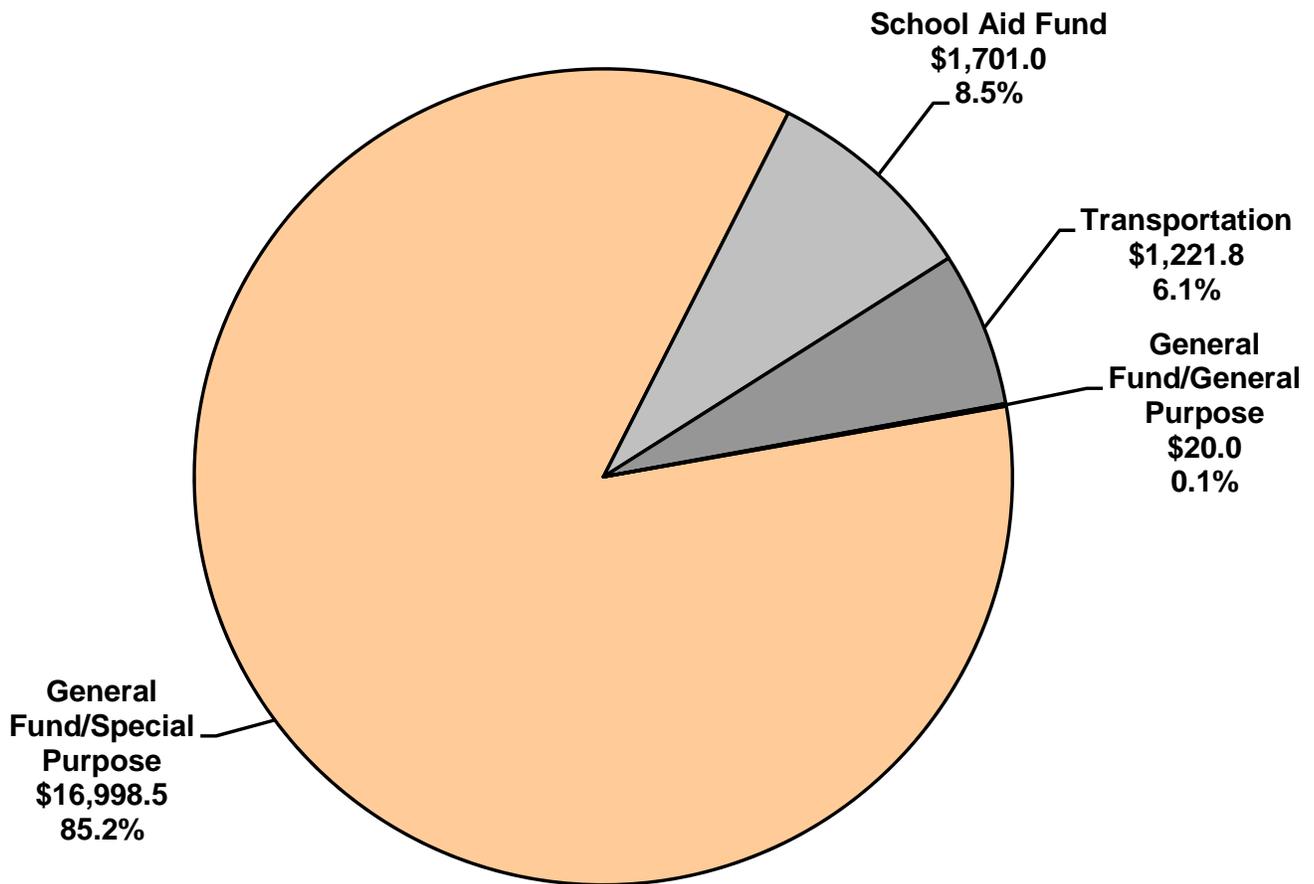
**GENERAL FUND/SPECIAL PURPOSE: ESTIMATED FEDERAL REVENUE**  
(Millions of Dollars)

	<u>Estimates FY 2011-12</u>	<u>% of Total</u>	<u>Estimates FY 2012-13</u>	<u>% of Total</u>	<u>Estimates FY 2013-14</u>	<u>% of Total</u>
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
<b>TOTAL GENERAL FUND/SPECIAL PURPOSE</b>	<b>\$16,624.5</b>		<b>\$16,998.5</b>		<b>\$17,279.3</b>	

**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**

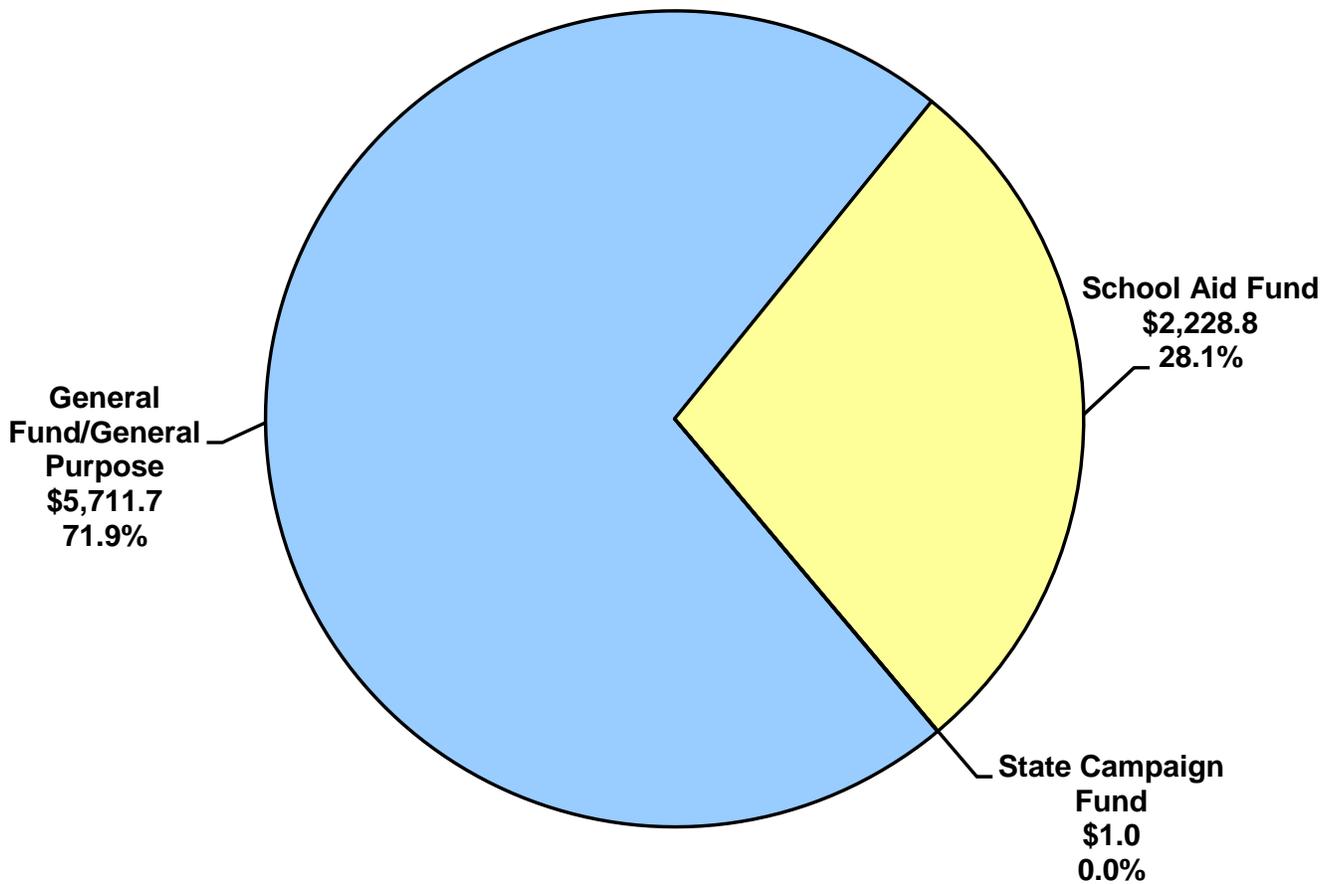
INCOME TAX REVENUE DISTRIBUTION		<u>FY 2011-12</u>	<u>% of Total</u>	<u>FY 2012-13</u>	<u>% of Total</u>	<u>FY 2013-14</u>	<u>% of Total</u>
		<b>INCOME TAX DISTRIBUTION</b>					
FY 2011-12 through FY 2013-14	General Fund/General Purpose	\$4,926.5	70.1	\$5,711.7	71.9	\$5,912.1	71.8
	School Aid Fund	2,104.4	29.9	2,228.8	28.1	2,320.7	28.2
	State Campaign Fund	1.0	0.0	1.0	0.0	1.0	0.0
	<b>TOTAL</b>	<b>\$7,031.9</b>		<b>\$7,941.5</b>		<b>\$8,233.8</b>	
(MILLIONS OF DOLLARS)	Gross Collection	\$9,073.0		\$9,435.5		\$9,729.0	
	Refunds	(2,041.1)		(1,494.0)		(1,495.2)	
	<b>NET COLLECTIONS</b>	<b>\$7,031.9</b>		<b>\$7,941.5</b>		<b>\$8,233.8</b>	

<b>GENERAL FUND/ GENERAL PURPOSE</b>	Receives income tax revenue not dedicated for other purposes.
<b>SCHOOL AID FUND</b>	Receives approximately 23% of gross collections.
<b>STATE CAMPAIGN FUND</b>	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: \$7,941.5 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>
<b>SALES TAX REVENUE DISTRIBUTION</b>	School Aid Fund	\$5,004.7	72.7	\$5,127.1	72.7	\$5,277.1	72.7
	General Fund/General Purpose	1,084.7	15.8	1,115.9	15.8	1,151.4	15.9
	Local Revenue Sharing	697.5	10.1	711.1	10.1	730.6	10.1
	Comprehensive Transportation Fund	88.0	1.3	88.0	1.2	88.0	1.2
	Health Initiative	9.0	0.1	9.0	0.1	9.0	0.1
<b>FY 2011-12 through FY 2013-14</b>	<b>TOTAL</b>	<b>\$6,883.9</b>		<b>\$7,051.1</b>		<b>\$7,256.1</b>	

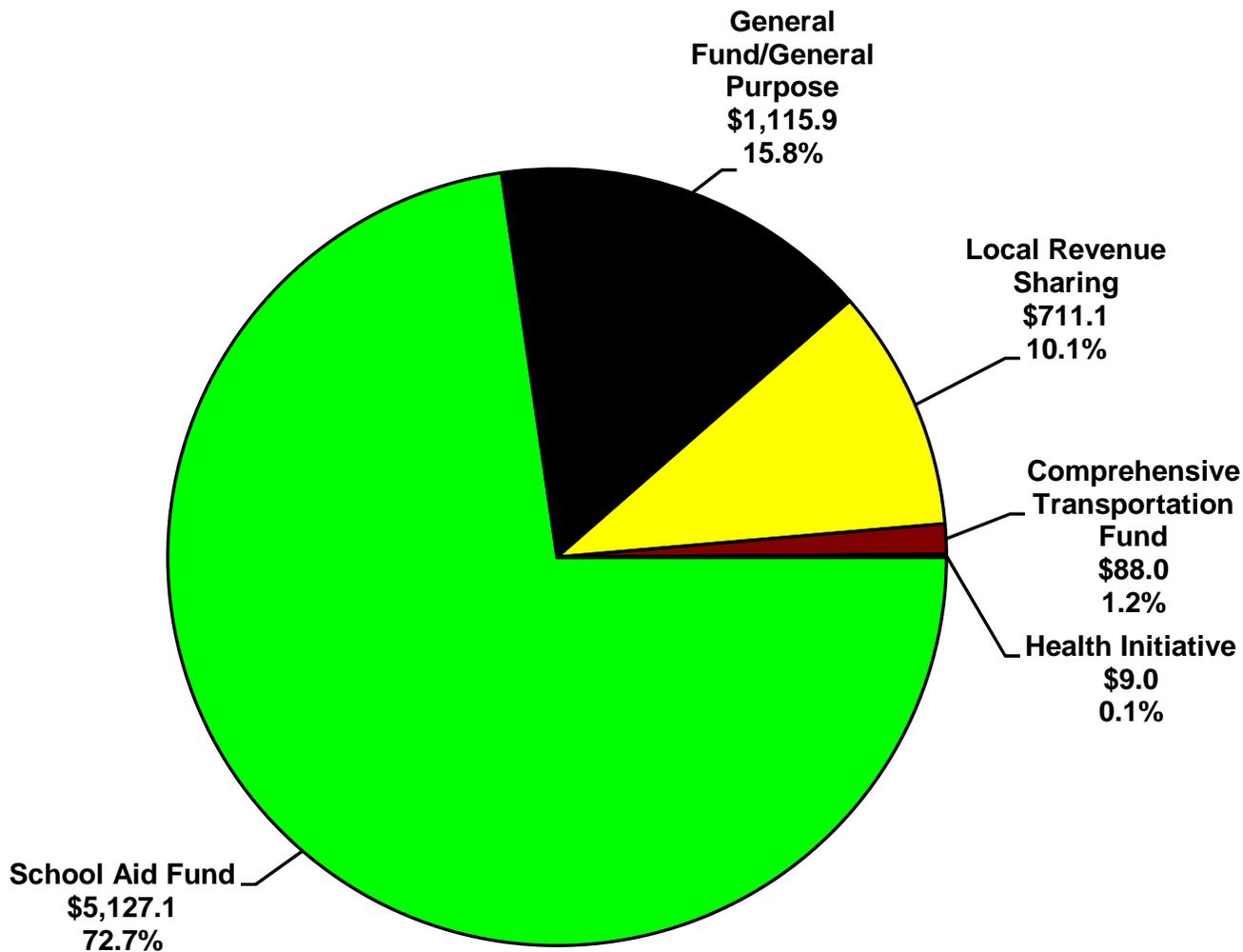
(MILLIONS OF DOLLARS)

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

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

**TOTAL RESOURCES: \$7,051.1 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>
<b>MICHIGAN BUSINESS TAX AND CORPORATE INCOME TAX REVENUE DISTRIBUTION</b>	General Fund/General Purpose	\$1,122.9	100.0	\$351.9	100.0	\$293.9	100.0
	TOTAL	\$1,122.9		\$351.9		\$293.9	
	<b>FY 2011-12 through FY 2013-14</b>						

(MILLIONS OF DOLLARS)

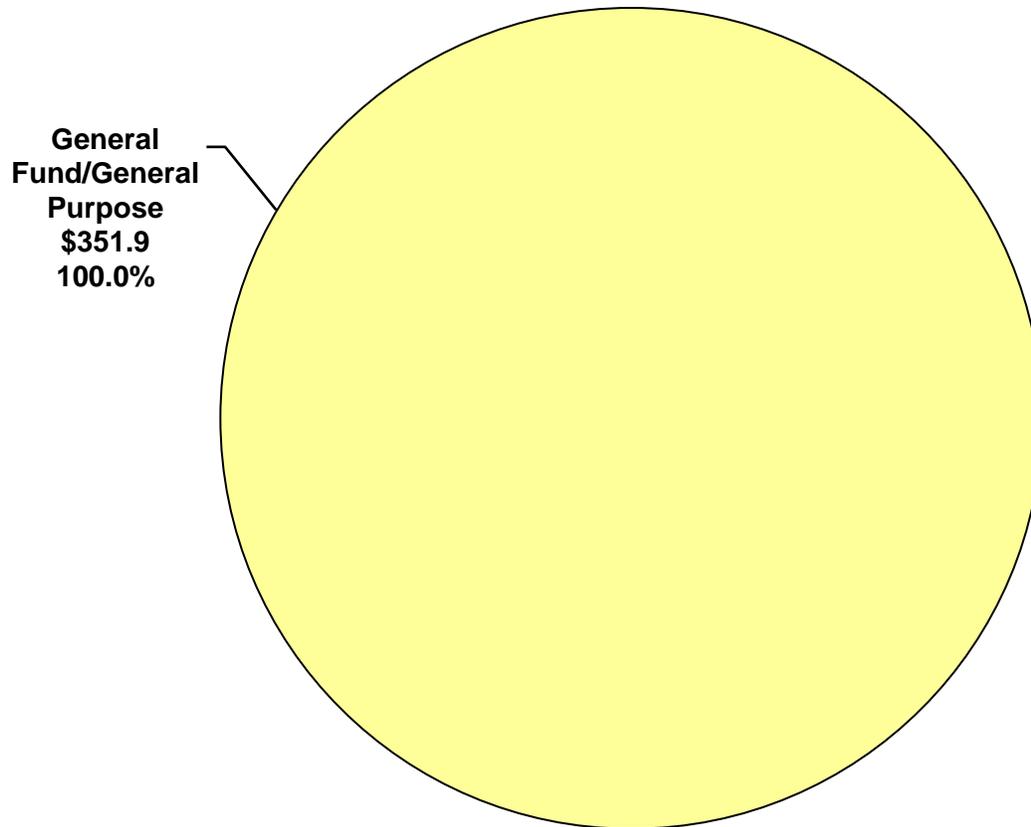
**GENERAL FUND/  
GENERAL PURPOSE**

Receives all Michigan business tax revenue and corporate income tax.

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

**TOTAL RESOURCES: \$351.9 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>
<b>TOBACCO TAX REVENUE DISTRIBUTION</b>	School Aid Fund	\$366.1	38.9	\$355.3	38.7	\$344.2	38.5
	Medicaid Trust Fund	326.9	34.7	320.8	34.9	313.4	35.1
	General Fund/General Purpose	189.4	20.1	184.9	20.1	180.0	20.1
	Healthy Michigan Fund	33.0	3.5	32.0	3.5	31.0	3.5
	Health and Safety Fund	21.4	2.3	20.8	2.3	20.2	2.3
	Wayne County	4.9	0.5	4.7	0.5	4.6	0.5
<b>FY 2011-12 through FY 2013-14</b>		<b>TOTAL</b>	<b>\$941.7</b>	<b>\$918.5</b>		<b>\$893.4</b>	

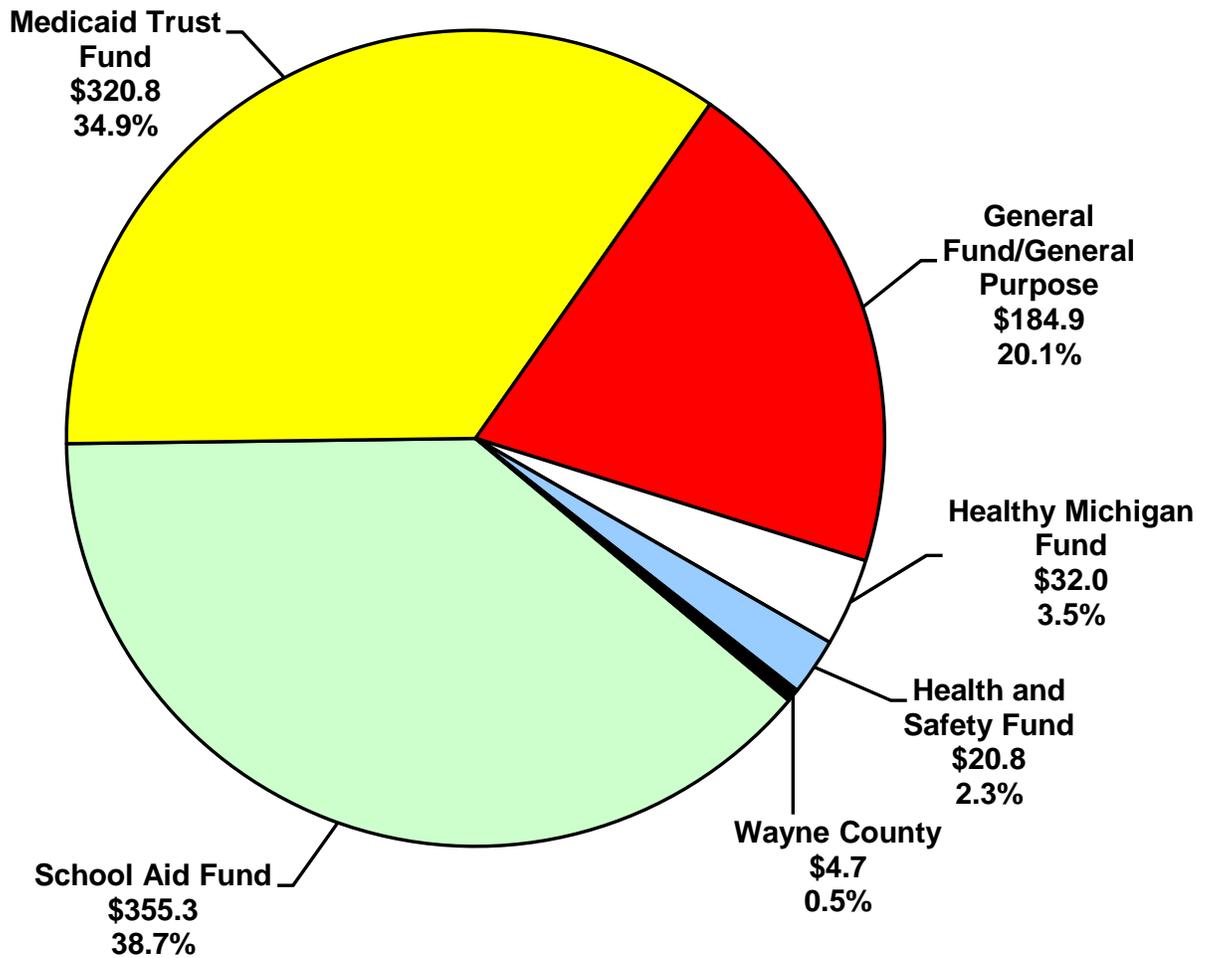
(MILLIONS OF DOLLARS)

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

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

**TOTAL RESOURCES: \$918.5 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>
<b>TRANSPORTATION REVENUE DISTRIBUTION</b>	Michigan Transportation Fund	\$3,041.1	88.2	\$2,940.1	88.6	\$2,950.1	88.5
	Comprehensive Transportation Fund	164.4	4.8	164.5	5.0	164.7	4.9
	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
	<b>FY 2011-12 through FY 2013-14</b>	<b>TOTAL</b>	<b>\$3,448.1</b>		<b>\$3,316.7</b>		<b>\$3,332.5</b>

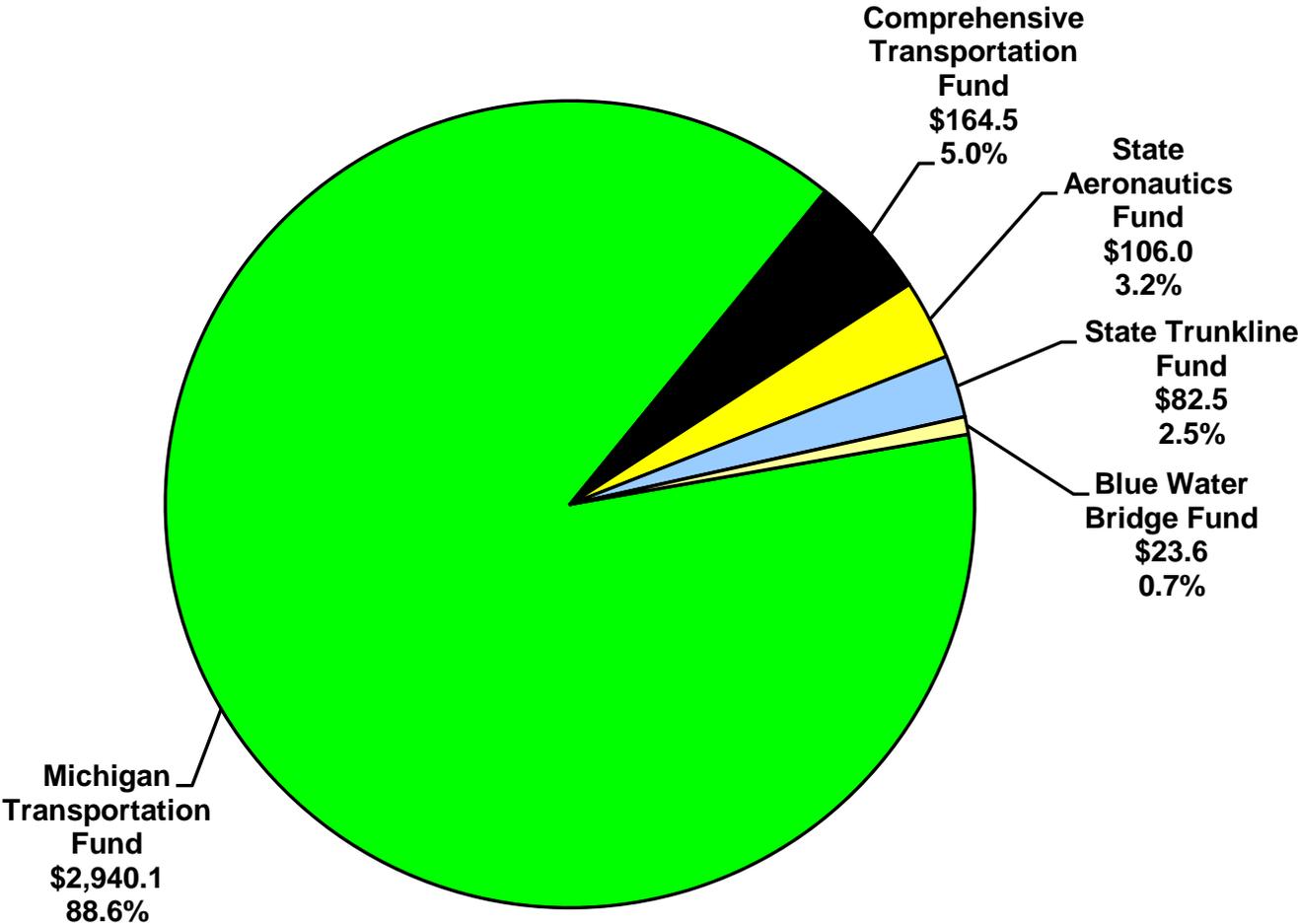
(MILLIONS OF DOLLARS)

<b>MICHIGAN TRANSPORTATION FUND</b>	Administered by Michigan Department of Transportation. Expenditures are made for highways including grants to county road commissions, cities, and villages for highway purposes, and other departments for collection and enforcement costs.
<b>COMPREHENSIVE TRANSPORTATION FUND</b>	Created to fund planning and development of public transportation systems. Provides funds for direct expenditures and financing for bus and rail services.
<b>STATE AERONAUTICS FUND</b>	Funds for expenditures and transfers for administration and improvement of local airports.
<b>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>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 2012-13**

**TOTAL RESOURCES: \$3,316.7 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	\$799.4	66.7	\$831.3	66.7	\$861.3
School Aid Fund	399.7	33.3	415.7	33.3	430.7	33.3	
	<b>TOTAL</b>	<b>\$1,199.1</b>		<b>\$1,247.0</b>		<b>\$1,292.0</b>	

FY 2011-12  
through  
FY 2013-14

(MILLIONS OF DOLLARS)

**GENERAL FUND/  
GENERAL PURPOSE**

Receives use tax revenue not dedicated for other purposes.

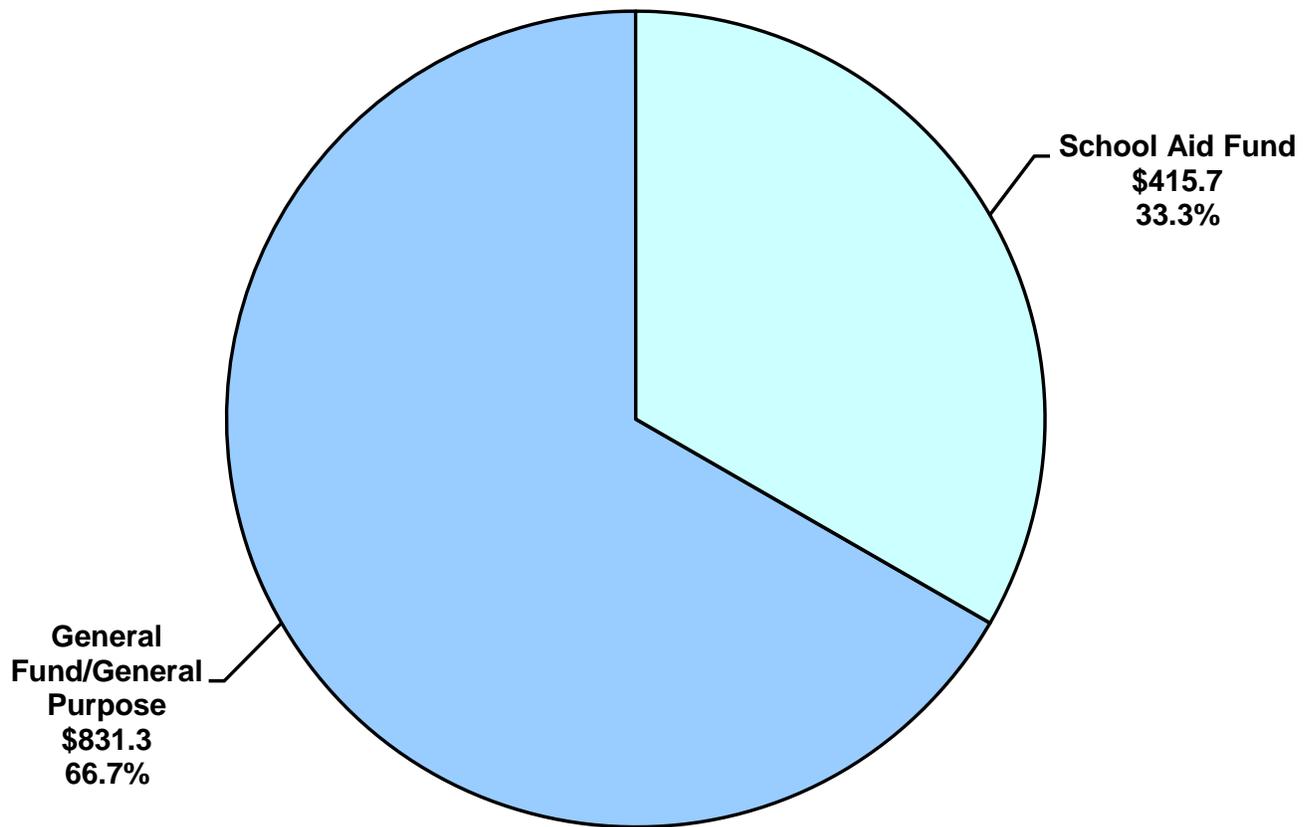
**SCHOOL AID FUND**

Receives 33.3% of use tax revenue.

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

**TOTAL RESOURCES: \$1,247.0 MILLION**

(Chart dollars in millions)







**STATE  
AND LOCAL  
TAX  
INFORMATION**

**BUSINESS PRIVILEGE TAXES**FY 2011-12  
Estimated Collections**ACCOMMODATIONS (HOTEL/MOTEL)** **\$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**AIRPORT PARKING EXCISE** **\$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**CASINO WAGERING** **State portion  
\$113,700,000****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)*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** **\$21,480,000****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**FOREIGN INSURANCE COMPANY RETALIATORY** **\$282,000,000****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**OIL AND GAS SEVERANCE** **\$62,200,000****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 2011-12  
Estimated Collections

<b><u>SIMULCAST WAGERING</u></b>	<b>\$4,600,000</b>
ENACTED: 1995 PA 279	
DISPOSITION: Agriculture Equine Industry Development Fund	
BASE: Amounts wagered on interstate and inter-track simulcast horse races	
RATE: 3.5%	
<b><u>MICHIGAN BUSINESS</u></b>	<b>\$637,300,000</b>
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	
<b><u>CORPORATE INCOME TAX</u></b>	<b>\$485,600,000</b>
ENACTED: 2011 PA 38	
DISPOSITION: General Fund/General Purpose	
BASE: Business income	
RATE: 6.0%	
<b><u>UNEMPLOYMENT COMPENSATION</u></b>	<b>\$1,500,000,000</b>
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 2011-12  
Estimated Collections

<b><u>PERSONAL INCOME</u></b>	<b>Gross = \$9,073,000,000</b> <b>Net of Refunds = \$7,031,900,000</b>
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%	
<b><u>UNIFORM CITY INCOME</u></b>	<b>\$430,000,000</b>
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 2011-12  
Estimated Collections**

<b><u>BEER</u></b>	<b>\$38,900,000</b>
<b>ENACTED:</b> 1998 PA 58	
<b>DISPOSITION:</b> General Fund/General Purpose	
<b>BASE:</b> Beer manufactured or sold in Michigan	
<b>RATE:</b> \$6.30 per barrel (\$2 per barrel credit for small brewers)	
<b><u>LIQUOR</u></b>	<b>\$139,500,000</b>
<b>ENACTED:</b> 1998 PA 58	
<b>DISPOSITION:</b> 4% specific—General Fund/General Purpose; 4% excise—School Aid Fund; 4% specific—Convention Facility Development Fund; 1.85% specific—Liquor Purchase Revolving Fund	
<b>BASE:</b> Retail selling of spirits	
<b>RATE:</b> On-premise consumption at 12%; Off-premise consumption at 13.85%	
<b><u>SALES</u></b>	<b>\$6,883,900,000</b>
<b>ENACTED:</b> 1933 PA 167	
<b>DISPOSITION:</b> 24.2% local revenue sharing (subject to appropriation); 73.3% School Aid Fund; 1.0% Comprehensive Transportation Fund; Remainder to General Fund/General Purpose	
<b>BASE:</b> Gross proceeds from retail sale of tangible personal property for use or consumption	
<b>RATE:</b> 6%; 4% for electricity, natural gas, and home heating fuel	
<b><u>TOBACCO PRODUCTS</u></b>	<b>\$941,700,000</b>
<b>ENACTED:</b> 1993 PA 327	
<b>DISPOSITION:</b> From cigarettes—41.6% School Aid Fund, 19.8% General Fund/General Purpose, 3.8% Healthy Michigan Fund, 2.4% Health and Safety Fund, 31.9% Medicaid Trust Fund, 0.6% Wayne County; From other—75% Medicaid Trust Fund, 25% General Fund/General Purpose	
<b>BASE:</b> Tobacco products sold in Michigan	
<b>RATE:</b> Cigarettes at \$2.00 per pack; Other at 32% of wholesale price	
<b><u>UNIFORM CITY UTILITY USERS</u></b>	<b>\$55,000,000</b>
<b>ENACTED:</b> 1990 PA 100	
<b>DISPOSITION:</b> To hire police officers	
<b>BASE:</b> Privilege of consuming public telephone, electric, steam, or gas service in Detroit	
<b>RATE:</b> Between 1/4 of 1% and 5%	
<b><u>USE</u></b>	<b>\$1,199,100,000</b>
<b>ENACTED:</b> 1937 PA 94	
<b>DISPOSITION:</b> 66.7% General Fund/General Purpose; 33.3% School Aid Fund	
<b>BASE:</b> Purchase price of tangible personal property and certain services	
<b>RATE:</b> 6%; 4% for electricity, natural gas, and home heating fuel	
<b><u>WINE</u></b>	<b>\$10,100,000</b>
<b>ENACTED:</b> 1998 PA 58	
<b>DISPOSITION:</b> General Fund/General Purpose	
<b>BASE:</b> Wine sold in Michigan	
<b>RATE:</b> Per liter—\$0.135 if ≤16% alcohol; \$0.20 if >16% alcohol; mixed spirit drinks \$0.48	

**PROPERTY TAXES**

**FY 2011-12  
Estimated Collections**

<b><u>COMMERCIAL FOREST</u></b>	<b>\$3,100,000</b>
<b>ENACTED:</b> 1995 PA 57	
<b>DISPOSITION:</b> To local units in same proportion as general property tax; school portion to School Aid Fund	
<b>BASE:</b> Lands placed in commercial forest reserve and cash value of timber thereon	
<b>RATE:</b> Specific—\$1.10 per acre (\$1.20 per acre to local units); Withdrawal—\$1.00 per acre fee plus per acre penalty based on ad valorem taxes (varies)	
<b><u>COUNTY REAL ESTATE TRANSFER</u></b>	<b>\$19,490,000</b>
<b>ENACTED:</b> 1966 PA 134	
<b>DISPOSITION:</b> General Fund of county in which tax is collected	
<b>BASE:</b> Fair market value of property transferred	
<b>RATE:</b> \$0.55 per \$500 (0.11%); Wayne County may impose a higher rate with voter approval	
<b><u>GENERAL PROPERTY</u></b>	<b>\$12,800,000,000</b>
<b>ENACTED:</b> 1893 PA 206	
<b>DISPOSITION:</b> As locally determined	
<b>BASE:</b> Real and personal property not otherwise exempted	
<b>RATE:</b> Varies by local unit (requires voter approval)	
<b><u>INDUSTRIAL FACILITIES</u></b>	<b>\$44,900,000</b>
<b>ENACTED:</b> 1974 PA 198	
<b>DISPOSITION:</b> To local units in same proportion as general property tax; school portion to School Aid Fund	
<b>BASE:</b> Restored/replacement facility—taxable value, excluding land and inventory in year prior to exemption; New facility—current taxable value, excluding land and inventory	
<b>RATE:</b> Restored facility—same as local property tax; New or replacement facility—50% of all taxes other than the state 6-mill education tax plus 100% of the state 6-mill education tax	
<b><u>LOW GRADE IRON ORE SPECIFIC</u></b>	<b>\$5,900,000</b>
<b>ENACTED:</b> 1951 PA 77	
<b>DISPOSITION:</b> To local units in same proportion as general property tax; school portion to School Aid Fund	
<b>BASE:</b> Rated annual capacity of production and treatment plant, and gross ton value of ore	
<b>RATE:</b> 1.1% at full production	
<b><u>MOBILE HOME TRAILER COACH</u></b>	<b>\$6,000,000</b>
<b>ENACTED:</b> 1959 PA 243	
<b>DISPOSITION:</b> School Aid Fund—\$2 per coach; Counties and municipalities—\$0.50 per coach	
<b>BASE:</b> Occupied trailer coaches in licensed trailer coach parks	
<b>RATE:</b> \$3 per month per coach	

**PROPERTY TAXES**

**FY 2011-12  
Estimated Collections**

<p><b><u>NEIGHBORHOOD ENTERPRISE ZONE FACILITIES</u></b></p> <p><b>ENACTED:</b> 1992 PA 147</p> <p><b>DISPOSITION:</b> To local units in same proportion as general property tax; school portion to School Aid Fund</p> <p><b>BASE:</b> Rehabilitated facility—state equalized value in prior year of exemption, excluding land; New facility—state equalized value, excluding land</p> <p><b>RATE:</b> Homesteads—50% of average rate of other homestead or qualified agricultural property; Non-homesteads—50% of average rate of other commercial, industrial, and utility property</p>	<p><b>Included in industrial facilities</b></p>
<p><b><u>PRIVATE FOREST</u></b></p> <p><b>ENACTED:</b> 1995 PA 57</p> <p><b>DISPOSITION:</b> To local units in same proportion as general property tax; school portion to School Aid Fund</p> <p><b>BASE:</b> Lands placed in private forest reserve and cash value of timber thereon (40-acre maximum)</p> <p><b>RATE:</b> Specific—\$1.00 per acre; Stumpage—5% of value of timber cut; Withdrawal—5% of value of timber on the stump</p>	<p><b>\$200,000</b></p>
<p><b><u>STATE 6-MILL EDUCATION</u></b></p> <p><b>ENACTED:</b> 1993 PA 331</p> <p><b>DISPOSITION:</b> School Aid Fund</p> <p><b>BASE:</b> Taxable value of all real and personal property (increase capped at the lesser of 5% or inflation)</p> <p><b>RATE:</b> 6 mills</p>	<p><b>\$1,820,000,000</b></p>
<p><b><u>STATE REAL ESTATE TRANSFER</u></b></p> <p><b>ENACTED:</b> 1993 PA 330</p> <p><b>DISPOSITION:</b> School Aid Fund</p> <p><b>BASE:</b> Fair market value of property transferred</p> <p><b>RATE:</b> \$3.75 per \$500 (0.75%) or fraction thereof of total value</p>	<p><b>\$132,900,000</b></p>
<p><b><u>TECHNOLOGY PARK FACILITIES</u></b></p> <p><b>ENACTED:</b> 1984 PA 385</p> <p><b>DISPOSITION:</b> To local units in same proportion as general property tax; school portion to School Aid Fund</p> <p><b>BASE:</b> SEV of facility, excluding land</p> <p><b>RATE:</b> New facility—50% of 1993 school operating taxes, plus 50% of other property taxes, except state 6-mill education tax</p>	<p><b>Included in industrial facilities</b></p>
<p><b><u>UTILITY PROPERTY</u></b></p> <p><b>ENACTED:</b> 1905 PA 282</p> <p><b>DISPOSITION:</b> General Fund/General Purpose</p> <p><b>BASE:</b> Taxable value of all property of telephone, telegraph, railroad, car loaning, sleeping car, and express car companies (certain exemptions for railroads)</p> <p><b>RATE:</b> Average statewide general property tax paid by other business property in preceding calendar year</p>	<p><b>\$57,000,000</b></p>

**TRANSPORTATION TAXES**

FY 2011-12  
Estimated Collections

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

**TRANSPORTATION TAXES**

**FY 2011-12**  
**Estimated Collections**

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

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



**STATE  
REVENUE  
DEDICATION**

# FY 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	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	

# 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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