

**STATE
OF
MICHIGAN**



REVENUE

STATE SOURCE and DISTRIBUTION



Mary Ann Cleary, Director

September 2020

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STATE OF MICHIGAN
HOUSE OF REPRESENTATIVES



HOUSE FISCAL AGENCY

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September 2020

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 final FY 2018-19 revenue, and estimated FY 2019-20 and FY 2020-21 amounts. Estimates in this report are based on revenue amounts agreed to at the August 2020 Consensus Revenue Estimating Conference (CREC).

This publication also includes final FY 2018-19 collections 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 Jim Stansell, 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

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**Total
State Restricted
Revenue
by
Source**

**FY 2018-19
through
FY 2020-21**

		<u>Final</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>
		<u>FY 2018-19</u>	<u>Total</u>	<u>FY 2019-20</u>	<u>Total</u>	<u>FY 2020-21</u>	<u>Total</u>
TOTAL STATE RESTRICTED REVENUE BY SOURCE	Individual Income Tax	\$10,430.6	30.7%	\$10,417.3	30.8%	\$9,771.5	29.5%
	Sales and Use Taxes	\$9,609.4	28.3%	\$9,509.3	28.2%	\$9,389.5	28.4%
	Other Revenue	\$5,223.5	15.4%	\$5,582.1	16.5%	\$5,686.4	17.2%
	Transportation Taxes	\$2,819.0	8.3%	\$2,626.0	7.8%	\$2,755.9	8.3%
	State Education Tax	\$2,113.2	6.2%	\$2,155.9	6.4%	\$2,163.0	6.5%
	Lottery	\$1,070.6	3.1%	\$1,130.0	3.3%	\$1,026.8	3.1%
	Tobacco Taxes	\$886.1	2.6%	\$880.4	2.6%	\$847.1	2.6%
	Other GF/GP and SAF Taxes	\$845.1	2.5%	\$716.1	2.1%	\$806.7	2.4%
	Net Business Taxes	\$1,013.8	3.0%	\$755.9	2.2%	\$649.3	2.0%
		TOTAL	\$34,011.3		\$33,773.0		\$33,096.2

(MILLIONS OF DOLLARS)

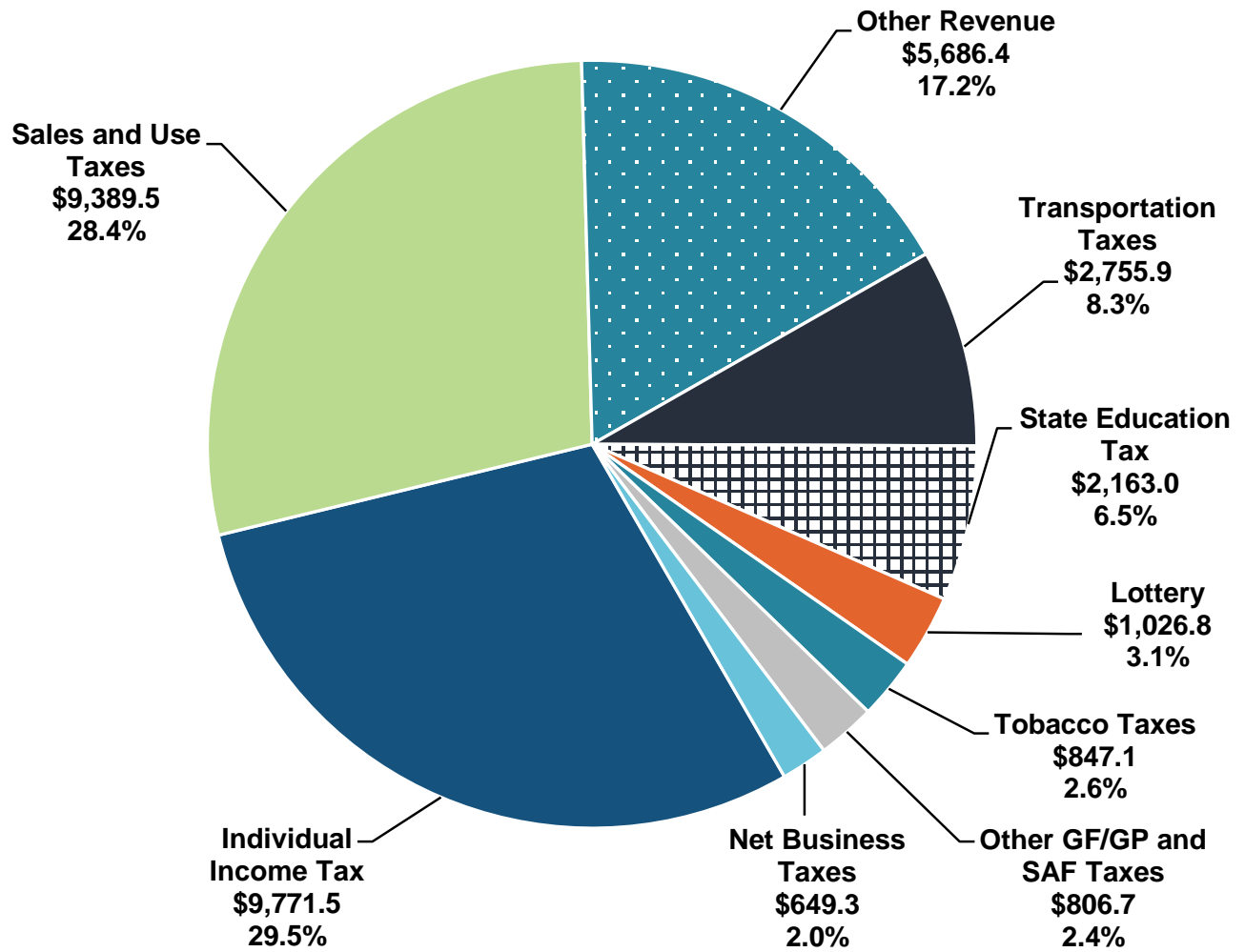
Note: Totals may not add due to rounding.

INDIVIDUAL INCOME TAX	The sum of wage and salary withholding, quarterly payments, and annual payments, less refunds. The current tax rate is 4.25%.
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. The maximum allowable tax rate is currently 6% for both the sales tax and the use tax.
OTHER REVENUE	Includes revenue from local agencies, state-provided services, licenses, permits not related to transportation, and other restricted state revenue.
TRANSPORTATION TAXES	Includes vehicle registration fees as well as tax collections from gasoline, diesel, liquefied petroleum, and aviation fuel. Federal aid and sales tax transportation revenue is excluded.
STATE EDUCATION TAX	6-mill levy on all real and personal property except exempt manufacturing personal property and property subject to the small parcel exemption. All revenue is dedicated to the School Aid Fund.
LOTTERY	Net lottery revenue is approximately 26% of total lottery sales.
TOBACCO TAXES	Cigarette tax is \$2.00 per pack and the tax on other tobacco products is 32% of the wholesale price.
OTHER GF/GP AND SAF TAXES	Includes liquor, beer, wine, gas and oil severance, utility property, real estate transfer, industrial facilities and commercial forest taxes, the state essential services assessment, enhanced enforcement, and penalties and interest.
NET BUSINESS TAXES	Includes revenue from the Single Business Tax (SBT), Michigan Business Tax (MBT), Corporate Income Tax (CIT), and Insurance Company Premiums Taxes. Effective January 1, 2012, the MBT was replaced with a 6% corporate income tax.

**STATE OF MICHIGAN
TOTAL STATE RESTRICTED REVENUE
BY SOURCE
ESTIMATED FY 2020-21**

TOTAL RESOURCES: \$33,096.2 MILLION

(Chart dollars in millions)





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

**FY 2018-19
through
FY 2020-21**

		<u>Final</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>
		<u>FY 2018-19</u>	<u>Total</u>	<u>FY 2019-20</u>	<u>Total</u>	<u>FY 2020-21</u>	<u>Total</u>
GENERAL FUND/ GENERAL PURPOSE TAX REVENUE BY SOURCE FY 2018-19 through FY 2020-21	Individual Income Tax	\$7,252.5	65.3%	\$6,836.8	66.4%	\$6,211.8	65.1%
	Sales Tax	\$1,277.0	11.5%	\$1,280.0	12.4%	\$1,250.2	13.1%
	Use Tax	\$757.4	6.8%	\$697.0	6.8%	\$654.5	6.9%
	Net Business Taxes	\$1,013.8	9.1%	\$755.9	7.3%	\$649.3	6.8%
	Non-Tax Revenue	\$388.0	3.5%	\$321.6	3.1%	\$351.1	3.7%
	Tobacco Taxes	\$175.7	1.6%	\$174.5	1.7%	\$167.7	1.8%
	Other GF/GP Taxes	\$139.9	1.3%	\$127.0	1.2%	\$144.0	1.5%
	Liquor, Beer, and Wine Taxes	\$111.5	1.0%	\$104.0	1.0%	\$108.0	1.1%
TOTAL		\$11,105.9		\$10,296.8		\$9,536.6	

(MILLIONS OF DOLLARS)

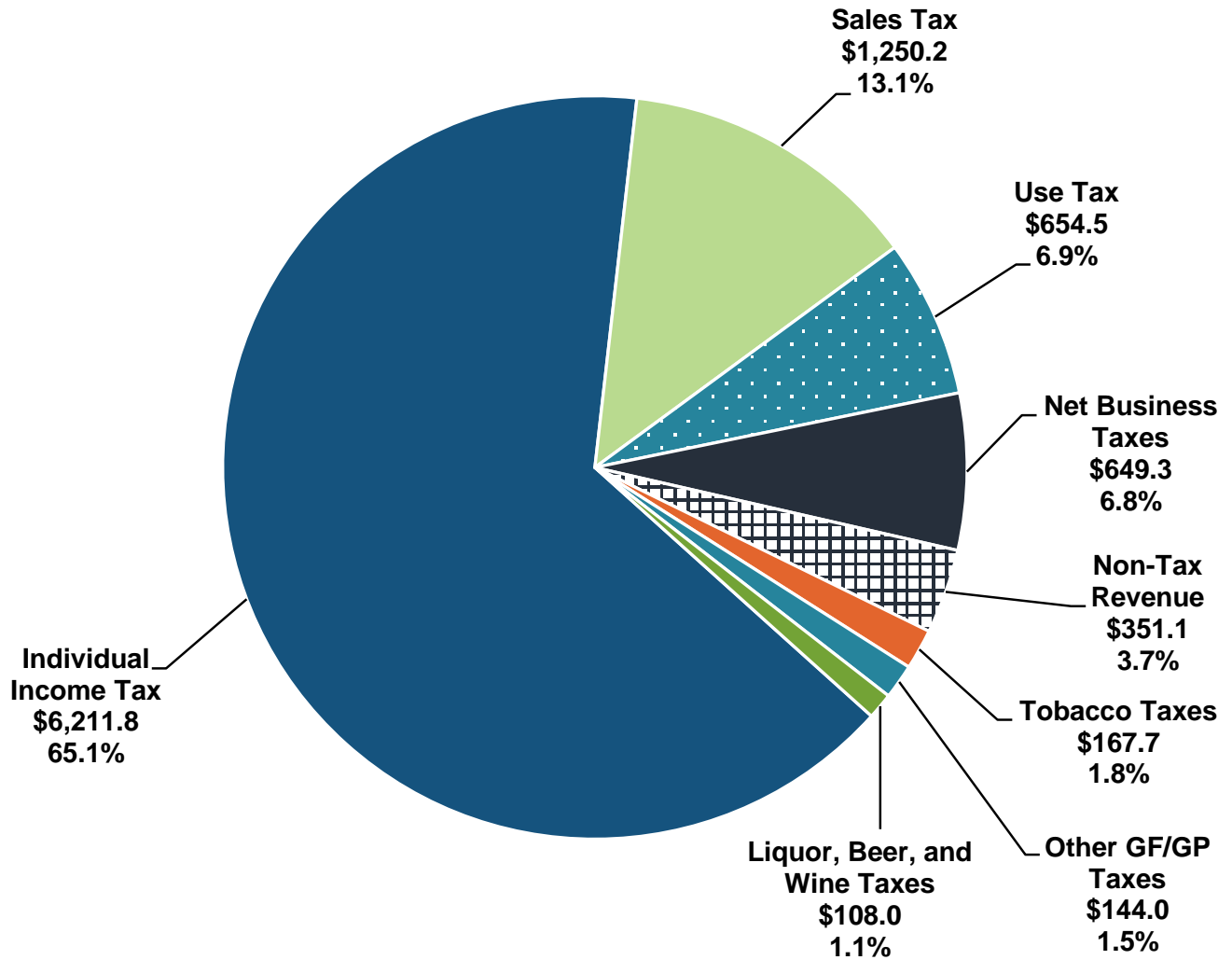
Note: Totals may not add due to rounding.

INDIVIDUAL INCOME TAX	General Fund/General Purpose receives any income tax revenue not otherwise allocated to the School Aid Fund, the Michigan Transportation Fund, or the Renew Michigan Fund. The current tax rate is 4.25%.
SALES TAX	General Fund/General Purpose receives sales tax revenue not allocated to local units of government for revenue sharing, the Comprehensive Transportation Fund, the School Aid Fund, or public health programs. The 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. Of the maximum allowable 6% rate, 2% is dedicated to the School Aid Fund. Slightly more than 40% of the 4% rate is levied by the Local Community Stabilization Authority and the remaining portion up to the 4% amount accrues to the General Fund.
NET BUSINESS TAXES	Includes revenue from the Single Business Tax (SBT), Michigan Business Tax (MBT), Corporate Income Tax (CIT), and Insurance Company Premiums Taxes revenues. Effective January 1, 2012, the MBT was replaced with a 6% corporate income tax.
NON-TAX REVENUE	Non-tax revenue includes federal aid, revenue from local governments, revenue from licenses and permits, driver's responsibility fees, transfers from the liquor purchase revolving fund, and escheats.
TOBACCO TAXES	The cigarette tax is \$2.00 per pack and the tax on other tobacco products is 32% of the wholesale price. Approximately 19.8% of tobacco tax revenues accrue to the General Fund.
OTHER GF/GP TAXES	Other GF/GP taxes include taxes on gas and oil severance, utility property, the state essential services assessment, and penalties and interest.
LIQUOR, BEER, AND WINE TAXES	The GF/GP liquor tax is a 4% tax assessed on the base price. The beer tax is \$6.30 per 31-gallon barrel with a \$2.00 per barrel credit available for small brewers. The wine tax is assessed per liter and varies with the alcohol content.

**STATE OF MICHIGAN
GENERAL FUND/GENERAL PURPOSE TAX REVENUE
BY SOURCE
ESTIMATED FY 2020-21**

TOTAL RESOURCES: \$9,536.6 MILLION

(Chart dollars in millions)





**School Aid Fund
Tax and Lottery
Revenue
by
Source**

**FY 2018-19
through
FY 2020-21**

		<u>Final</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>
		<u>FY 2018-19</u>	<u>Total</u>	<u>FY 2019-20</u>	<u>Total</u>	<u>FY 2020-21</u>	<u>Total</u>
SCHOOL AID FUND TAX AND LOTTERY REVENUE BY SOURCE	Sales Tax	\$6,008.1	44.3%	\$5,988.5	43.7%	\$5,949.3	44.1%
	Individual Income Tax	\$2,845.1	21.0%	\$3,042.7	22.2%	\$2,889.9	21.4%
	State Education Tax	\$2,113.2	15.6%	\$2,155.9	15.7%	\$2,163.0	16.0%
	Lottery Transfer	\$1,070.6	7.9%	\$1,130.0	8.2%	\$1,026.8	7.6%
	Use Tax	\$598.8	4.4%	\$584.5	4.3%	\$576.0	4.3%
	Real Estate Transfer Tax	\$350.1	2.6%	\$300.6	2.2%	\$325.0	2.4%
	Tobacco Taxes	\$327.5	2.4%	\$327.7	2.4%	\$314.9	2.3%
	Casino Wagering Tax	\$117.3	0.9%	\$61.4	0.4%	\$112.8	0.8%
	Other SAF Taxes	\$65.4	0.5%	\$67.5	0.5%	\$87.1	0.6%
	Liquor Tax	\$60.2	0.4%	\$55.6	0.4%	\$57.1	0.4%
TOTAL		\$13,556.4		\$13,714.4		\$13,501.9	

(MILLIONS OF DOLLARS)

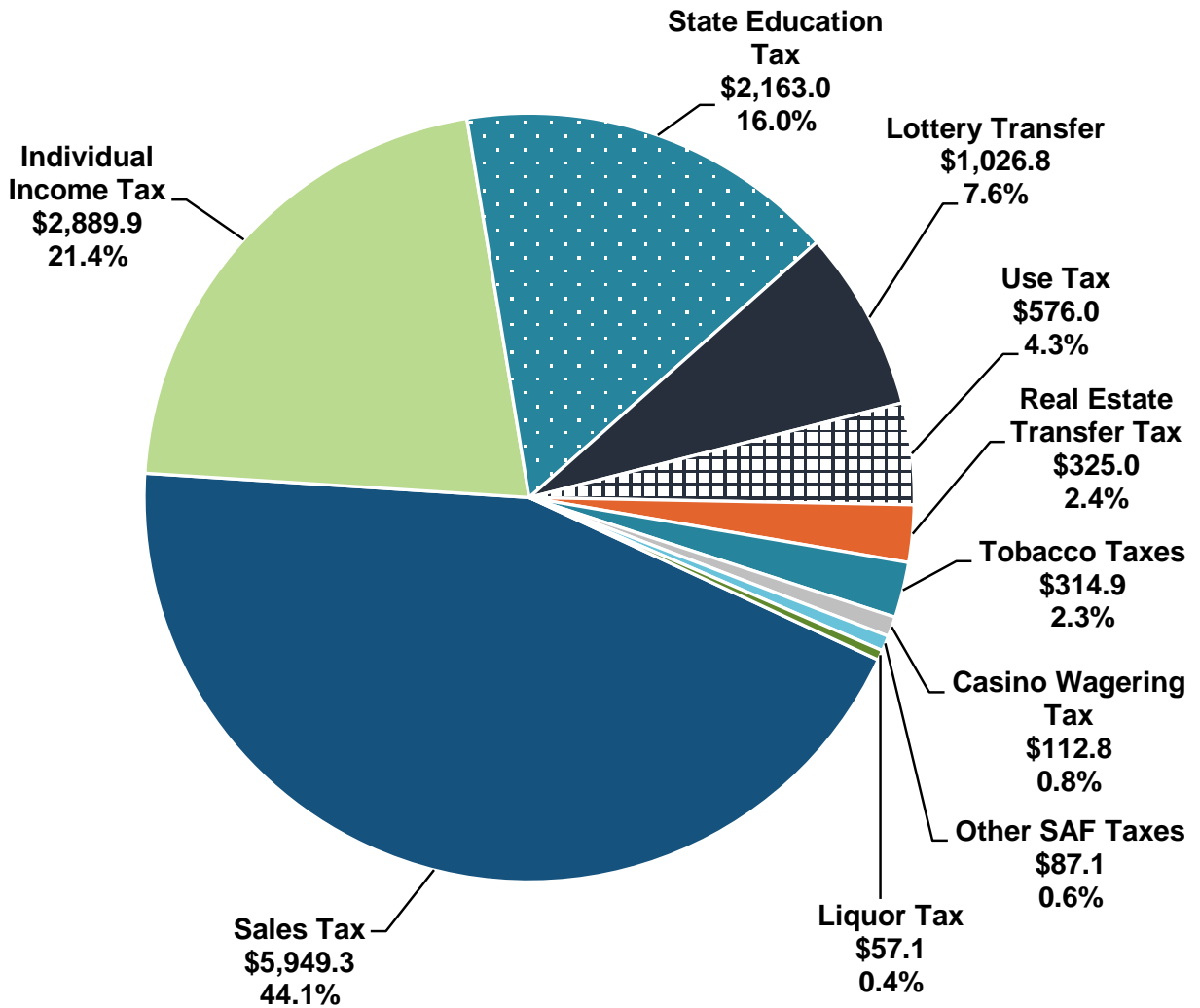
Note: Totals may not add due to rounding.

SALES TAX	School Aid Fund receives approximately 72.8% of total sales tax revenue. The current tax rate is 6%.
INDIVIDUAL INCOME TAX	School Aid Fund receives approximately 23.8% of gross income tax revenue.
STATE EDUCATION TAX	6-mill levy on all real and personal property except eligible manufacturing personal property and property subject to the small parcel exemption. All revenue is dedicated to the School Aid Fund.
LOTTERY TRANSFER	School Aid Fund receives all of the net revenue from lottery sales.
USE TAX	The School Aid Fund receives one-third of use tax revenue collected at the 6% rate.
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.
TOBACCO TAXES	School Aid Fund receives approximately 41.4% of cigarette tax revenue.
CASINO WAGERING TAX	School Aid Fund receives all casino wagering tax revenue.
OTHER SAF TAXES	Includes industrial and commercial facilities tax and commercial forest tax.
LIQUOR TAX	The SAF liquor tax is a 4% tax assessed on the base price.

**STATE OF MICHIGAN
SCHOOL AID FUND TAX AND LOTTERY REVENUE
BY SOURCE
ESTIMATED FY 2020-21**

TOTAL RESOURCES: \$13,501.9 MILLION

(Chart dollars in millions)





**Transportation
Tax Revenue
by
Source**

**FY 2018-19
through
FY 2020-21**

		<u>Final</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>
		<u>FY 2018-19</u>	<u>Total</u>	<u>FY 2019-20</u>	<u>Total</u>	<u>FY 2020-21</u>	<u>Total</u>
TRANSPORTATION TAX REVENUE BY SOURCE FY 2018-19 through FY 2020-21	Motor Vehicle Registrations	\$1,354.2	48.0%	\$1,340.0	51.0%	\$1,373.0	49.8%
	Gasoline Tax	\$1,214.7	43.1%	\$1,058.0	40.3%	\$1,150.0	41.7%
	Diesel Fuel and Motor Carrier Fuel Taxes	\$243.2	8.6%	\$222.0	8.5%	\$227.0	8.2%
	Aviation Fuel Tax	\$4.7	0.2%	\$4.0	0.2%	\$3.8	0.1%
	Liquefied Petroleum/ Alternative Fuels Taxes	\$2.1	0.1%	\$2.0	0.1%	\$2.1	0.1%
	TOTAL	\$2,819.0			\$2,626.0		\$2,755.9

(MILLIONS OF DOLLARS)

Note: Totals may not add due to rounding.

**MOTOR VEHICLE
REGISTRATIONS**

Based on weight, or type or price of vehicle.

GASOLINE TAX

Levied at \$0.263 per gallon and will be adjusted annually for inflation beginning January 1, 2022.

**DIESEL FUEL AND MOTOR
CARRIER FUEL TAXES**

Levied at \$0.263 per gallon and will be adjusted annually for inflation beginning January 1, 2022.

INCOME TAX EARMARK

2015 PA 179 earmarked \$150.0 million of GF/GP income tax revenue to the Michigan Transportation Fund in FY 2018-19, \$325.0 million in FY 2019-20, and \$600 million in FY 2020-21 and each year thereafter.

2018 PA 588 increased the earmarks to \$264.0 million in FY 2018-19 and \$468.0 million in FY 2019-20. The \$600 million earmark beginning in FY 2020-21 remains in place.

AVIATION FUEL TAX

Levied at \$0.03 per gallon with a \$0.015 per gallon rebate to interstate scheduled operations.

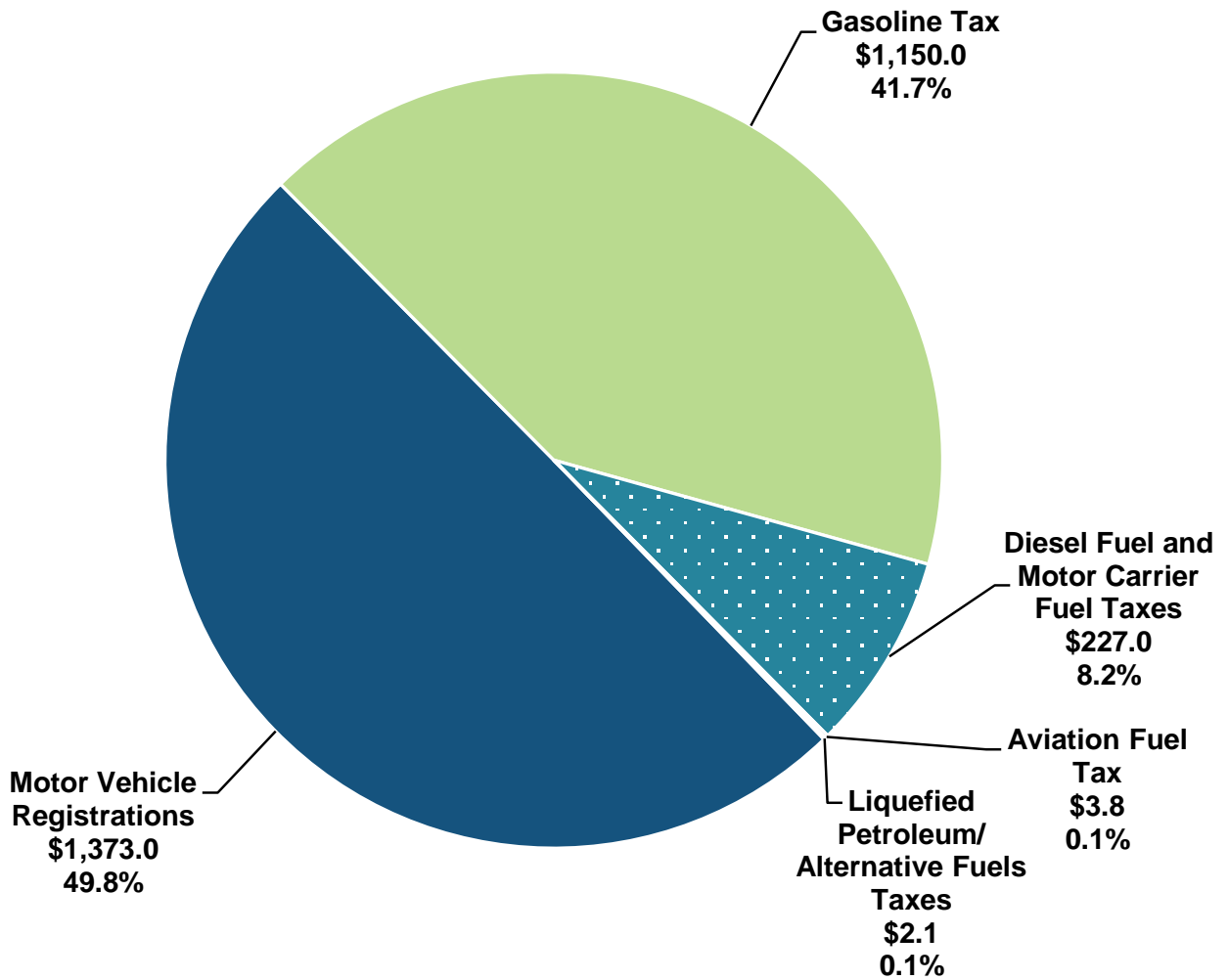
**LIQUEFIED PETROLEUM/
ALTERNATIVE FUELS TAXES**

Liquefied petroleum is taxed at \$0.263 per gallon. Alternative fuels such as compressed natural gas, liquefied natural gas, hydrogen, and hydrogen compressed natural gas are taxed at \$0.263 per gallon equivalent.

**STATE OF MICHIGAN
TRANSPORTATION TAX REVENUE
BY SOURCE
ESTIMATED FY 2020-21**

TOTAL RESOURCES: \$2,755.9 MILLION

(Chart dollars in millions)





**Individual
Income Tax
Revenue
Distribution**

**FY 2018-19
through
FY 2020-21**

		<u>Final</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>
		<u>FY 2018-19</u>	<u>Total</u>	<u>FY 2019-20</u>	<u>Total</u>	<u>FY 2020-21</u>	<u>Total</u>
INDIVIDUAL INCOME TAX REVENUE DISTRIBUTION	INCOME TAX COLLECTIONS						
	Wage and Salary Withholding	\$9,933.6	79.1%	\$10,404.0	81.4%	\$9,971.3	82.1%
	Quarterly Payments	\$1,284.0	10.2%	\$1,099.4	8.6%	\$1,019.5	8.4%
	Annual Payments	\$1,337.5	10.7%	\$1,275.2	10.0%	\$1,147.6	9.5%
	GROSS INCOME TAX	\$12,555.1		\$12,778.6		\$12,138.4	
	Refunds	(\$2,124.5)		(\$2,361.3)		(\$2,366.9)	
	NET INCOME TAX	\$10,430.6		\$10,417.3		\$9,771.5	
INCOME TAX DISTRIBUTIONS							
General Fund/General Purpose	\$7,252.5	69.5%	\$6,836.8	65.6%	\$6,211.8	63.6%	
School Aid Fund	\$2,845.1	27.3%	\$3,042.7	29.2%	\$2,889.9	29.6%	
Michigan Transportation Fund	\$264.0	2.5%	\$468.0	4.5%	\$600.0	6.1%	
Renew Michigan Fund	\$69.0	0.7%	\$69.0	0.7%	\$69.0	0.7%	
State Campaign Fund	\$0.0	0.0%	\$0.8	0.0%	\$0.8	0.0%	
	TOTAL	\$10,430.6		\$10,417.3		\$9,771.5	

(MILLIONS OF DOLLARS)

Note: Totals may not add due to rounding.

**GENERAL FUND/
GENERAL PURPOSE**

Receives income tax revenue not dedicated for other purposes.

SCHOOL AID FUND

Receives approximately 23.8% of gross collections per 2020 PA 75.

**MICHIGAN TRANSPORTATION
FUND**

2015 PA 179 earmarked \$150.0 million of GF/GP income tax revenue to the Michigan Transportation Fund in FY 2018-19, \$325.0 million in FY 2019-20, and \$600 million in FY 2020-21 and each year thereafter.

2018 PA 588 increased the earmarks to \$264.0 million in FY 2018-19 and \$468.0 million in FY 2019-20. The \$600 million earmark beginning in FY 2020-21 remains in place.

RENEW MICHIGAN FUND

Beginning with FY 2018-19, 2018 PA 588 earmarked to \$69.0 million on an annual basis to the Renew Michigan Fund.

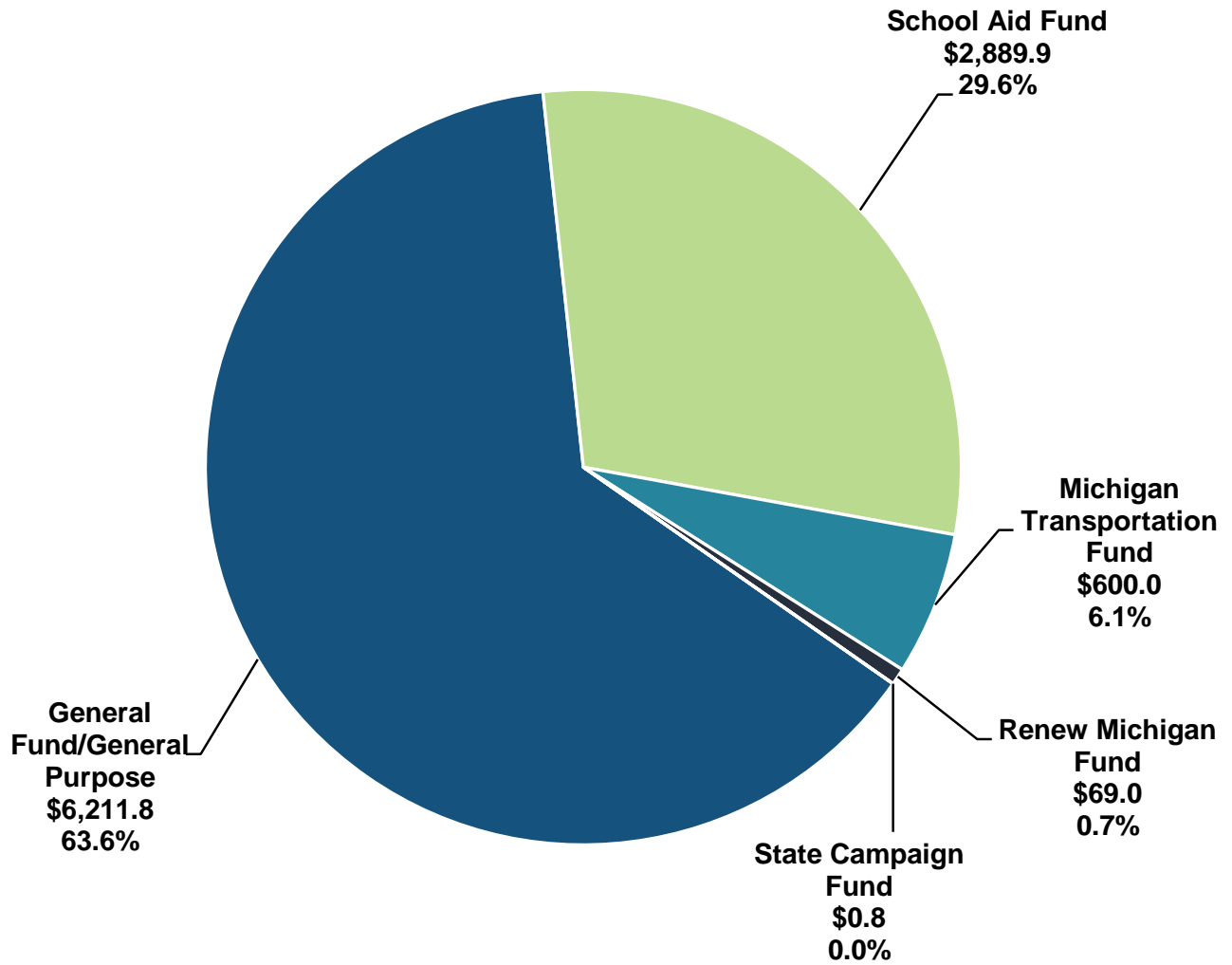
STATE CAMPAIGN FUND

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
INDIVIDUAL INCOME TAX REVENUE
DISTRIBUTION
ESTIMATED FY 2020-21**

TOTAL RESOURCES: \$9,771.5 MILLION

(Chart dollars in millions)





Sales Tax Revenue Distribution

**FY 2018-19
through
FY 2020-21**

		<u>Final</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>
		<u>FY 2018-19</u>	<u>Total</u>	<u>FY 2019-20</u>	<u>Total</u>	<u>FY 2020-21</u>	<u>Total</u>
SALES TAX REVENUE DISTRIBUTION	SALES TAX COLLECTIONS						
	4% Sales Tax	\$5,767.2	69.9%	\$5,598.0	68.0%	\$5,554.4	68.1%
	2% Sales Tax	\$2,485.8	30.1%	\$2,629.8	32.0%	\$2,604.6	31.9%
	TOTAL SALES TAX	\$8,253.1		\$8,227.8		\$8,159.0	
FY 2018-19 through FY 2020-21	SALES TAX DISTRIBUTIONS						
(MILLIONS OF DOLLARS)	School Aid Fund	\$6,008.1	72.8%	\$5,988.5	72.8%	\$5,949.3	72.9%
	General Fund/General Purpose	\$1,277.0	15.5%	\$1,280.0	15.6%	\$1,250.2	15.3%
	Constitutional Revenue Sharing	\$851.3	10.3%	\$850.5	10.3%	\$851.9	10.4%
	Comprehensive Transportation Fund	\$96.9	1.2%	\$89.6	1.1%	\$92.0	1.1%
	Health Initiative	\$9.0	0.1%	\$9.0	0.1%	\$9.0	0.1%
	Aeronautics and Airport Funds	\$10.8	0.1%	\$10.2	0.1%	\$6.6	0.1%
	TOTAL	\$8,253.1		\$8,227.8		\$8,159.0	

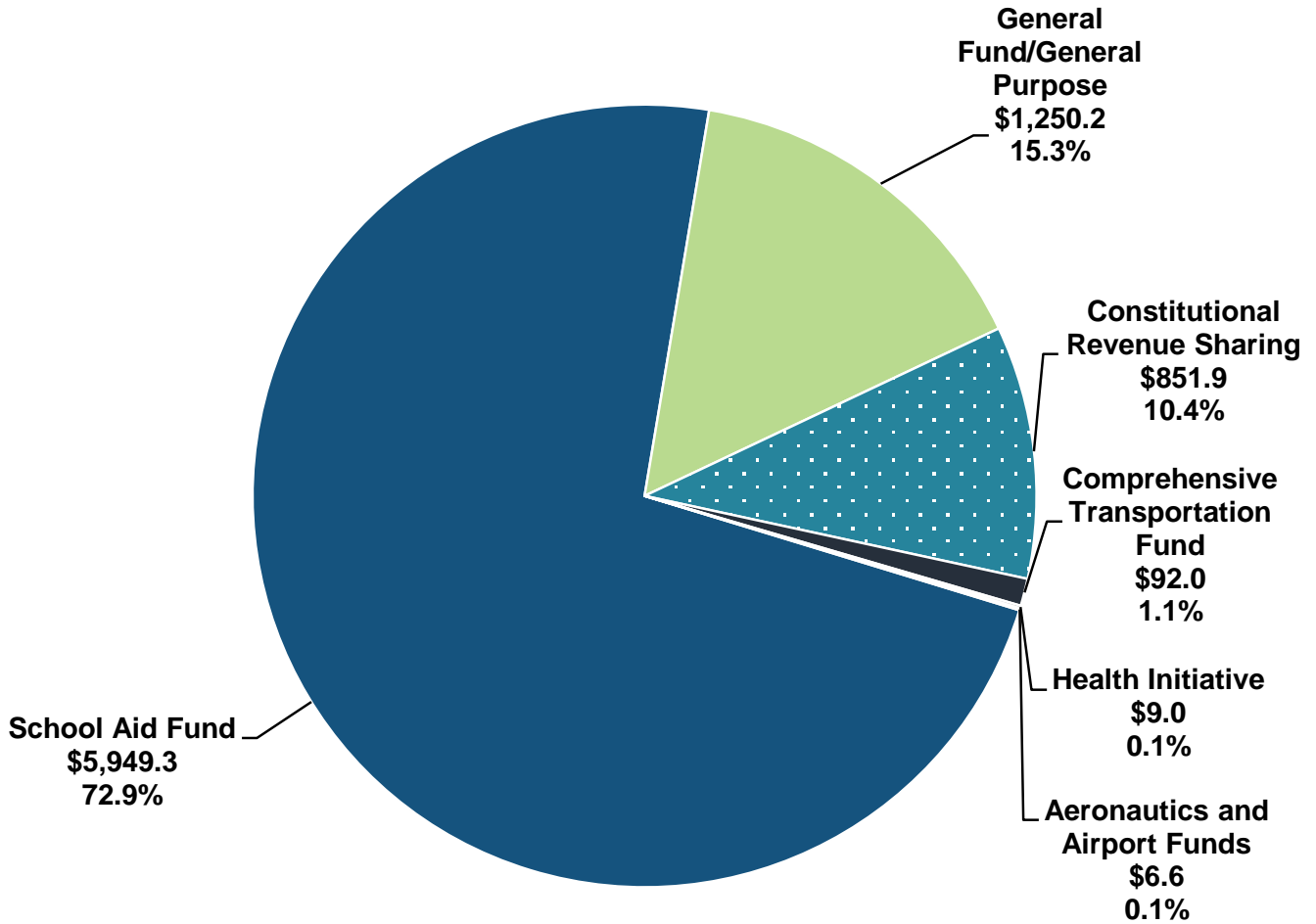
Note: Totals may not add due to rounding.

SCHOOL AID FUND	Receives 60% of sales tax collections levied at a rate of 4% and 100% of sales tax collections levied at a rate of 2%.
GENERAL FUND/GENERAL PURPOSE	Receives sales tax revenue not dedicated for other purposes.
CONSTITUTIONAL REVENUE SHARING	The State Constitution provides that 15% of collections from the 4% sales tax be distributed to cities, villages, and townships on a per capita basis.
COMPREHENSIVE TRANSPORTATION FUND	Receives approximately 1.0% of 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.
AERONAUTICS AND AIRPORT FUNDS	Beginning on October 1, 2016, 2% of sales tax revenue collected from aviation fuel is dedicated for aviation purposes. 35% accrues to the State Aeronautics Fund with the remaining 65% earmarked to the Qualified Airport Fund.

**STATE OF MICHIGAN
SALES TAX REVENUE
DISTRIBUTION
ESTIMATED FY 2020-21**

TOTAL RESOURCES: \$8,159.0 MILLION

(Chart dollars in millions)





**Net Business
Tax
Revenue
Distribution**

**FY 2018-19
through
FY 2020-21**

		<u>Final</u> <u>FY 2018-19</u>	<u>% of</u> <u>Total</u>	<u>CREC</u> <u>FY 2019-20</u>	<u>% of</u> <u>Total</u>	<u>CREC</u> <u>FY 2020-21</u>	<u>% of</u> <u>Total</u>
NET BUSINESS TAX REVENUE DISTRIBUTION	BUSINESS TAX COLLECTIONS						
	Corporate Income Tax (CIT)	\$1,278.1	126.1%	\$1,045.1	138.3%	\$912.8	140.6%
	Insurance Company Premiums Taxes	\$314.9	31.1%	\$351.8	46.5%	\$380.4	58.6%
	Single Business Tax (SBT)	(\$67.7)	-6.7%	\$0.0	0.0%	\$0.0	0.0%
	Michigan Business Tax (MBT)	(\$511.5)	-50.5%	(\$641.0)	-84.8%	(\$643.9)	-99.2%
FY 2018-19 through FY 2020-21	TOTAL BUSINESS TAXES	\$1,013.8		\$755.9		\$649.3	
(MILLIONS OF DOLLARS)	BUSINESS TAX DISTRIBUTION						
	General Fund/General Purpose	\$1,013.8	100.0%	\$755.9	100.0%	\$649.3	100.0%
	TOTAL	\$1,013.8		\$755.9		\$649.3	

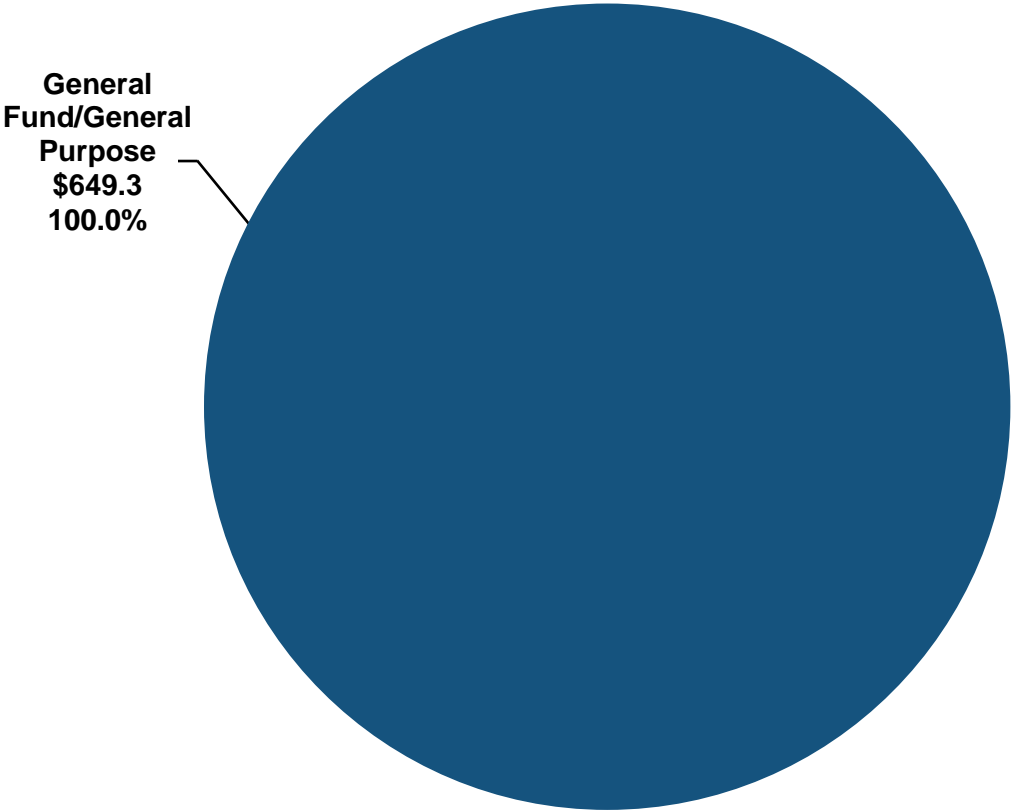
Note: Totals may not add due to rounding.

CORPORATE INCOME TAX	Taxes corporate income at a 6% rate. Applies only to C corporations.
INSURANCE COMPANY PREMIUMS TAXES	The Insurance Company Premiums Tax is a 1.25% levy against gross premiums of in-state insurance companies. The Foreign Insurance Company Retaliatory Tax is a 1.25% levy against gross premiums of out-of-state insurance companies.
SINGLE BUSINESS TAX	Replaced by the MBT in 2008; a small number of taxpayers still remit SBT revenue or receive refunds from prior returns.
MICHIGAN BUSINESS TAX	The MBT consists of a 4.95% tax on business income and a 0.8% tax on apportioned gross receipts less purchases from other firms. Effective January 1, 2012, the MBT was replaced by the Corporate Income Tax, although taxpayers claiming existing certificated MEGA credits still file under the MBT.
GENERAL FUND/GENERAL PURPOSE	Receives all revenue from the Corporate Income Tax, Insurance Company Premiums Taxes, Single Business Tax, and Michigan Business Tax.

**STATE OF MICHIGAN
NET BUSINESS TAX REVENUE
DISTRIBUTION
ESTIMATED FY 2020-21**

TOTAL RESOURCES: \$649.3 MILLION

(Chart dollars in millions)





Tobacco Tax Revenue Distribution

**FY 2018-19
through
FY 2020-21**

		<u>Final</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>
		<u>FY 2018-19</u>	<u>Total</u>	<u>FY 2019-20</u>	<u>Total</u>	<u>FY 2020-21</u>	<u>Total</u>
TOBACCO TAX REVENUE DISTRIBUTION	TOBACCO TAX COLLECTIONS						
	Cigarette Tax*	\$792.5	89.4%	\$790.8	89.8%	\$760.1	89.7%
	Other Tobacco Products*	\$93.9	10.6%	\$89.5	10.2%	\$87.0	10.3%
	TOTAL TOBACCO TAXES	\$886.4		\$880.3		\$847.1	
FY 2018-19 through FY 2020-21	TOBACCO TAX DISTRIBUTIONS						
	School Aid Fund	\$327.5	37.0%	\$327.7	37.2%	\$314.9	37.2%
	Medicaid Trust Fund	\$321.9	36.3%	\$317.8	36.1%	\$306.2	36.1%
	General Fund/General Purpose	\$175.7	19.8%	\$174.5	19.8%	\$167.7	19.8%
	Healthy Michigan Fund	\$29.6	3.3%	\$29.5	3.4%	\$28.4	3.4%
	Health and Safety Fund	\$19.3	2.2%	\$19.2	2.2%	\$18.4	2.2%
	Wayne County	\$4.4	0.5%	\$4.4	0.5%	\$4.2	0.5%
	State Agencies	\$4.4	0.5%	\$4.0	0.5%	\$4.0	0.5%
	Capitol Historic Site Fund	\$3.2	0.4%	\$3.3	0.4%	\$3.3	0.4%
		TOTAL	\$886.1		\$880.4		\$847.1

(MILLIONS OF DOLLARS)

*See page 46 for detail.

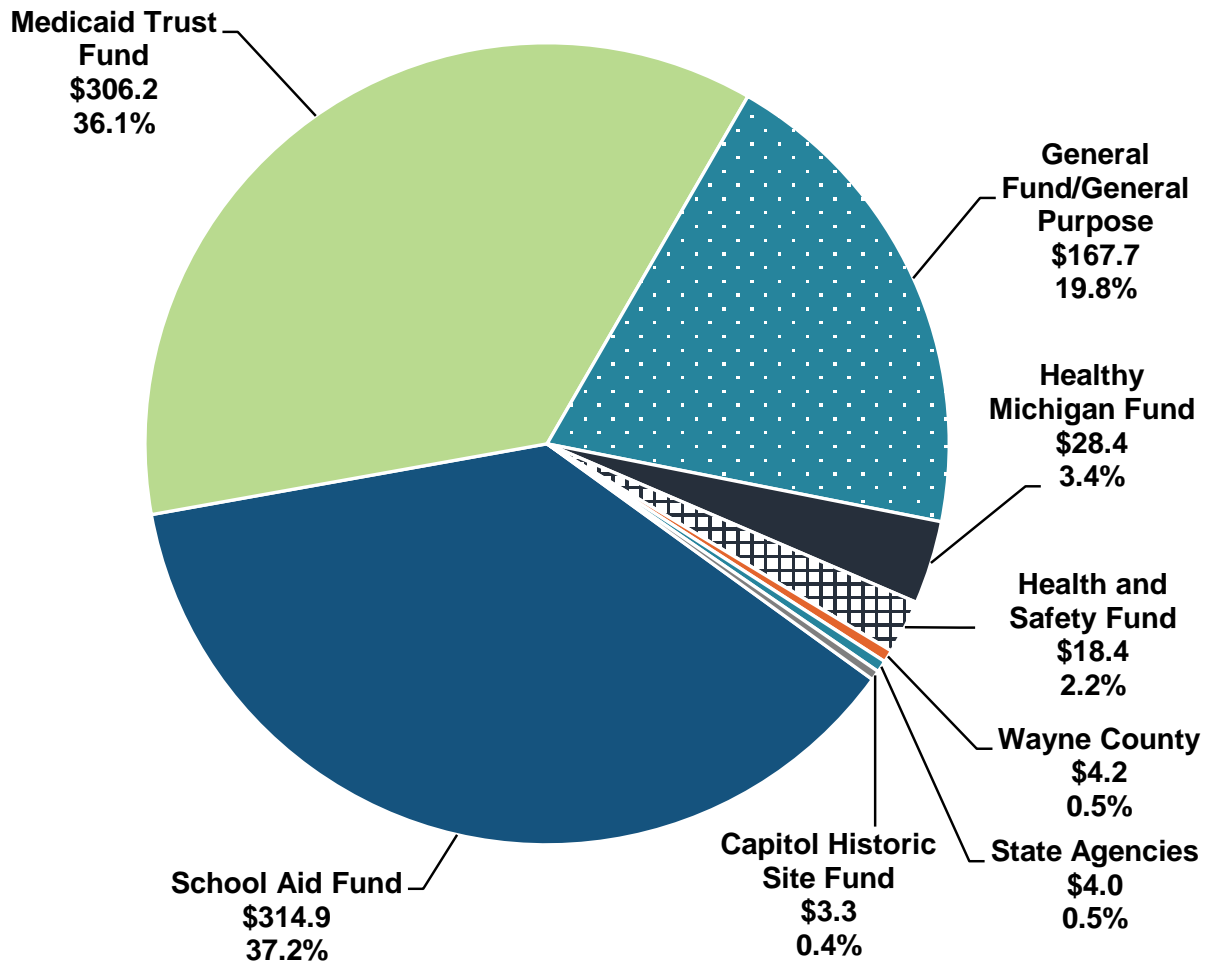
Note: Totals may not add due to rounding.

SCHOOL AID FUND	Receives approximately 41.4% of cigarette tax proceeds.
MEDICAID TRUST FUND	Receives approximately 31.7% of the cigarette tax revenue and 75.0% of the other tobacco products tax revenue.
GENERAL FUND/ GENERAL PURPOSE	Receives approximately 19.2% 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 3.7% 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 about 2.2% of the cigarette tax.
WAYNE COUNTY	Approximately 0.6% of cigarette tax revenue is earmarked for indigent health care.
STATE AGENCIES	Appropriations of tobacco tax revenue may be made to the Department of Treasury, the Attorney General, and the Department of State Police for enforcement and administration of tobacco taxes.
CAPITOL HISTORIC SITE FUND	Beginning October 1, 2015, from the portion of cigarette tax revenue accruing to the General Fund, \$3.0 million is earmarked to provide for restoration, renewal, and maintenance of the State Capitol building. The amount is to be adjusted for inflation in subsequent years.

**STATE OF MICHIGAN
TOBACCO TAX REVENUE
DISTRIBUTION
ESTIMATED FY 2020-21**

TOTAL RESOURCES: \$847.1 MILLION

(Chart dollars in millions)





**Use Tax
Revenue
Distribution**

**FY 2018-19
through
FY 2020-21**

		<u>Final</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>
		<u>FY 2018-19</u>	<u>Total</u>	<u>FY 2019-20</u>	<u>Total</u>	<u>FY 2020-21</u>	<u>Total</u>
USE TAX REVENUE DISTRIBUTION	USE TAX COLLECTIONS						
	4% Use Tax (Includes LCSA Share)	\$1,198.0	66.8%	\$1,164.9	66.7%	\$1,148.0	66.7%
	2% Use Tax	\$596.3	33.2%	\$582.5	33.3%	\$574.0	33.3%
	TOTAL USE TAX	\$1,794.3		\$1,747.4		\$1,722.0	
FY 2018-19 through FY 2020-21							
(MILLIONS OF DOLLARS)	USE TAX DISTRIBUTIONS						
	General Fund/General Purpose	\$757.4	55.8%	\$697.0	54.4%	\$654.5	53.2%
	School Aid Fund	\$598.8	44.2%	\$584.5	45.6%	\$576.0	46.8%
	TOTAL	\$1,356.3		\$1,281.5		\$1,230.5	

Note: Totals may not add due to rounding.

**GENERAL FUND/
GENERAL PURPOSE** Receives use tax revenue from the 4% rate not levied by the Local Community Stabilization Authority (see note below).

SCHOOL AID FUND Receives one-third of the full 6% use tax revenue.

LOCAL COMMUNITY STABILIZATION AUTHORITY (LCSA)

The Local Community Stabilization Authority was created in 2014 PA 86 for the purpose of levying a portion of the use tax and using the proceeds to distribute to municipalities to replace revenue lost as a result of the small parcel exemption and eliminating exempt manufacturing personal property. 2014 PA 80 allows the authority to levy the following amounts out of the revenue generated by the first 4% of the use tax:

FY 2015-16	\$96.4 million
FY 2016-17	\$380.9 million
FY 2017-18	\$411.1 million
FY 2018-19	\$438.0 million
FY 2019-20	\$465.9 million
FY 2020-21	\$491.5 million
FY 2021-22	\$521.3 million
FY 2022-23	\$548.0 million
FY 2023-24	\$561.7 million
FY 2024-25	\$569.8 million
FY 2025-26	\$571.4 million
FY 2026-27	\$572.2 million
FY 2027-28	\$572.6 million

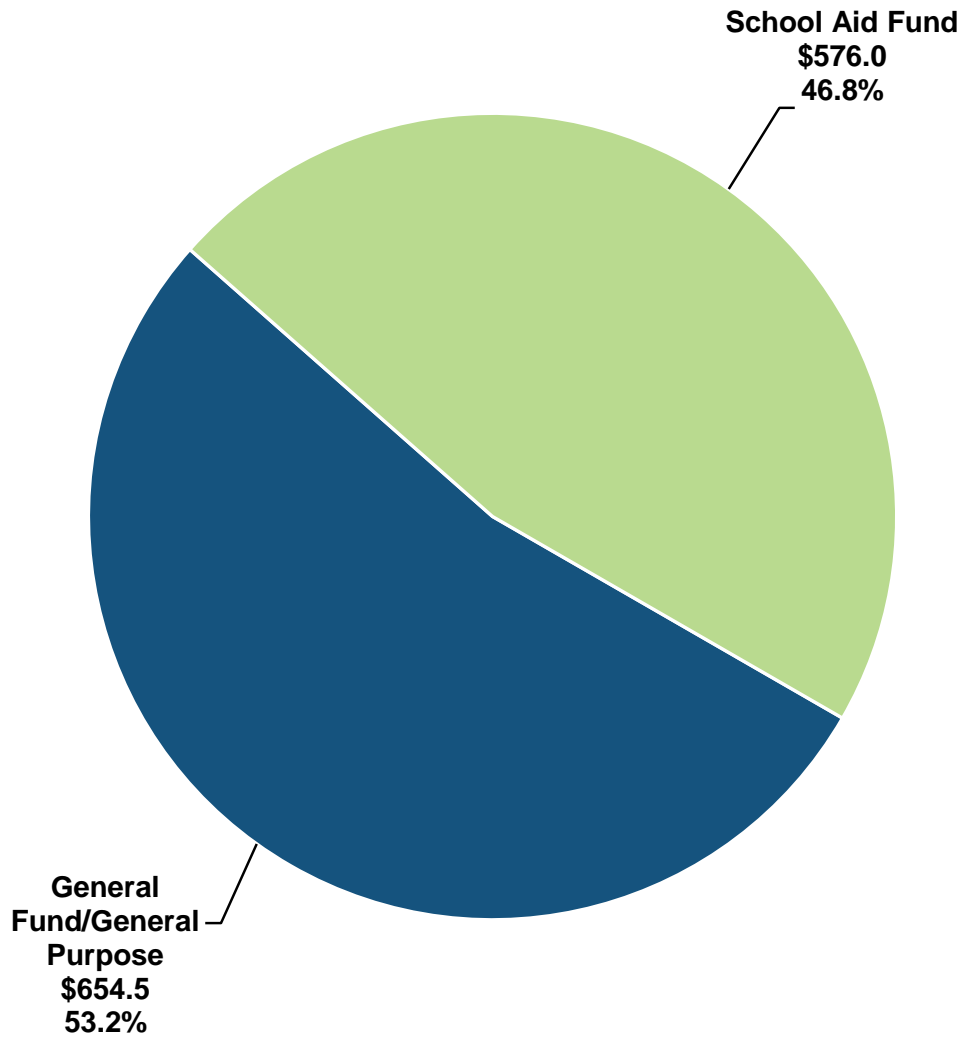
Amounts will be adjusted as necessary in subsequent years.

These amounts are not included in the state revenue distribution figures above.

**STATE OF MICHIGAN
USE TAX REVENUE
DISTRIBUTION
ESTIMATED FY 2020-21**

TOTAL RESOURCES: \$1,230.5 MILLION

(Chart dollars in millions)





Alcohol Tax Revenue Distribution

**FY 2018-19
through
FY 2020-21**

		<u>Final</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>
		<u>FY 2018-19</u>	<u>Total</u>	<u>FY 2019-20</u>	<u>Total</u>	<u>FY 2020-21</u>	<u>Total</u>
ALCOHOL TAX REVENUE DISTRIBUTION	ALCOHOL TAX COLLECTIONS						
	Liquor Tax*	\$181.8	78.4%	\$167.0	77.7%	\$171.5	77.3%
	Beer Tax*	\$36.8	15.9%	\$35.2	16.4%	\$37.1	16.7%
	Wine Tax*	\$13.3	5.8%	\$12.8	5.9%	\$13.4	6.0%
FY 2018-19 through FY 2020-21	TOTAL ALCOHOL TAXES	\$232.0		\$215.0		\$222.0	
(MILLIONS OF DOLLARS)	ALCOHOL TAX DISTRIBUTIONS						
	General Fund/General Purpose	\$111.5	48.1%	\$104.0	48.4%	\$108.0	48.6%
	School Aid Fund	\$60.2	25.9%	\$55.6	25.9%	\$57.1	25.7%
	Convention Facility Development Fund	\$60.3	26.0%	\$55.4	25.8%	\$56.9	25.6%
	TOTAL	\$232.0		\$215.0		\$222.0	

*See page 46 for detail.

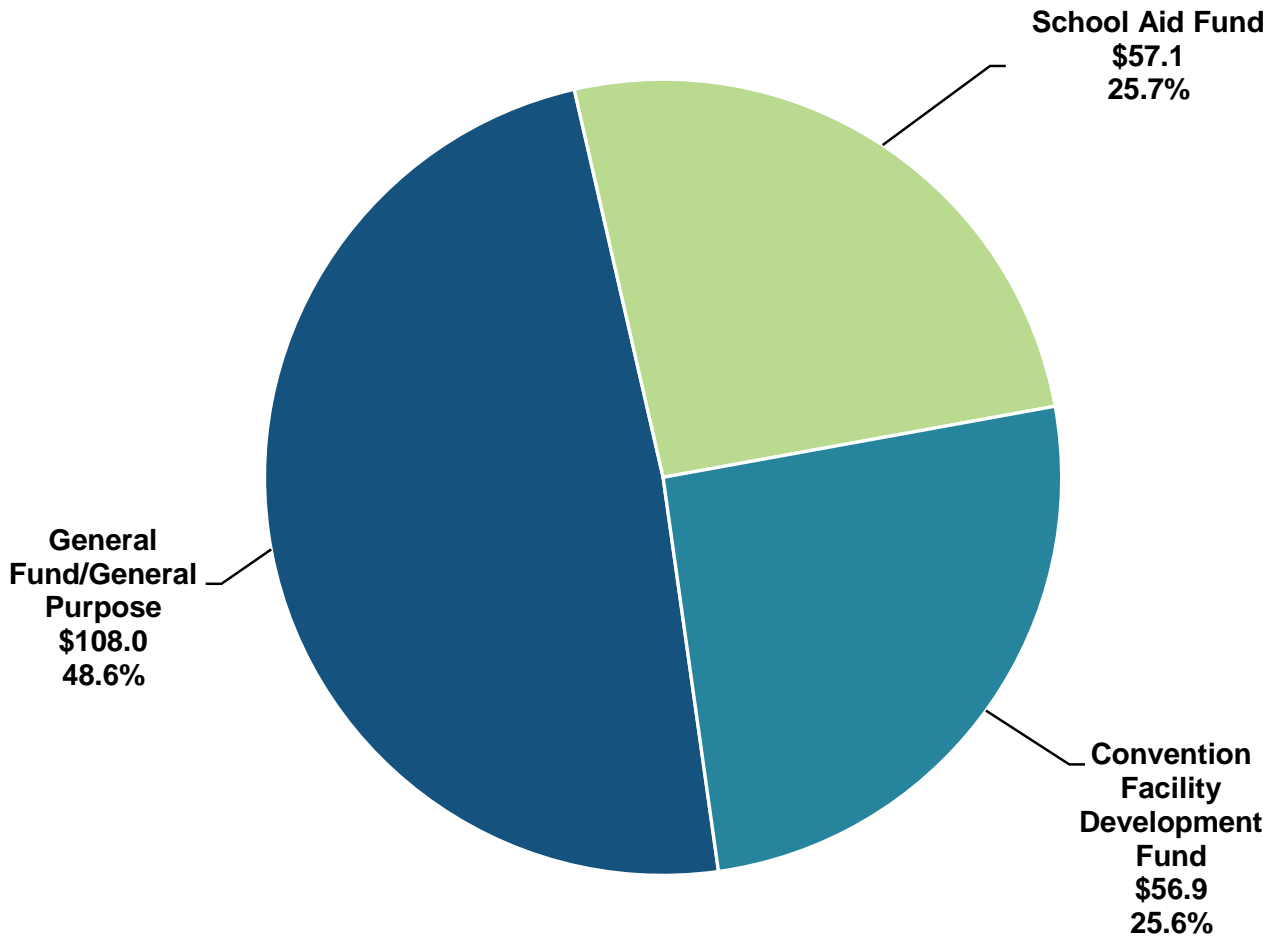
Note: Totals may not add due to rounding.

GENERAL FUND/ GENERAL PURPOSE	Receives 100% of beer and wine taxes and approximately one-third of liquor tax.
SCHOOL AID FUND	Receives approximately one-third of liquor tax.
CONVENTION FACILITY DEVELOPMENT FUND	Receives approximately one-third of liquor tax.

**STATE OF MICHIGAN
ALCOHOL TAX REVENUE
DISTRIBUTION
ESTIMATED FY 2020-21**

TOTAL RESOURCES: \$222.0 MILLION

(Chart dollars in millions)





**State and Local
Tax
Information**

**FY 2018-19
Final Collections**

BUSINESS PRIVILEGE TAXESFY 2018-19
Final Collections

<u>AIRPORT PARKING EXCISE TAX</u>	\$31,357,445
ENACTED: 1987 PA 248 BASE: Amount charged for parking RATE: 27% of amount charged for public parking at a "regional" airport DISPOSITION: Airport Parking Fund	
<u>CASINO WAGERING TAX</u>	State portion \$117,256,533
ENACTED: Voter-initiated law of 1996 BASE: Adjusted gross receipts received by gaming licensee RATE: 19% of adjusted gross receipts for permanent casinos <i>NOTE: In addition to the casino wagering tax, each casino annually pays \$8.33 million (indexed to inflation) to the State Services Fee Fund. The City of Detroit also levies a municipal services fee, which is the greater of 1.25% of adjusted gross receipts or \$4.0 million per casino.</i> DISPOSITION: State portion—42.6%; 100% School Aid Fund City of Detroit portion—57.4%	
<u>CORPORATE INCOME TAX</u>	\$1,278,099,898
ENACTED: 2011 PA 38 BASE: Business income RATE: 6.0% DISPOSITION: General Fund/General Purpose	
<u>CORPORATION FRANCHISE FEES</u>	\$27,962,954
ENACTED: 1972 PA 284 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 DISPOSITION: General Fund Restricted	
<u>FOREIGN INSURANCE COMPANY RETALIATORY TAX</u>	\$299,737,297
ENACTED: 1956 PA 218; 2011 PA 38 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 DISPOSITION: General Fund/General Purpose	
<u>INSURANCE COMPANY PREMIUMS TAX</u>	\$15,173,352
ENACTED: 1956 PA 218; 2011 PA 38 BASE: Gross premiums of in-state insurance companies RATE: Effective rate of 1.25% DISPOSITION: General Fund/General Purpose	
<u>MICHIGAN BUSINESS TAX</u>	(\$511,512,933)
ENACTED: 2007 PA 36 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 DISPOSITION: General Fund/General Purpose	

BUSINESS PRIVILEGE TAXESFY 2018-19
Final Collections

<u>OIL AND GAS SEVERANCE TAX</u>	\$22,280,307
ENACTED: 1929 PA 48	
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%	
DISPOSITION: General Fund/General Purpose	
<u>SIMULCAST WAGERING TAX</u>	\$2,276,077
ENACTED: 1995 PA 279	
BASE: Amounts wagered on interstate and inter-track simulcast horse races	
RATE: 3.5%	
DISPOSITION: Agriculture Equine Industry Development Fund	
<u>STATE CONVENTION FACILITY DEVELOPMENT ACT</u>	\$28,015,863
ENACTED: 1985 PA 1063	
BASE: Amount charged transient guests for lodging in a hotel/motel, depending on county population and hotel/motel capacity	
RATE: Variable; up to 6% of amount transie31nt guests pay for lodging	
DISPOSITION: General Fund Restricted and Convention Facilities Development Fund	
<u>UNEMPLOYMENT INSURANCE CONTRIBUTIONS</u>	\$1,187,232,359
ENACTED: 1936 PA 1 (Extra Session)	
BASE: Wages paid per covered employee up to \$9,000 limit, or wages equal to federal unemployment tax base—whichever is higher	
RATE: Variable	
DISPOSITION: Bureau of Worker's and Unemployment Compensation	

INCOME TAXESFY 2018-19
Final Collections

<u>INDIVIDUAL INCOME TAX</u>	Gross = \$12,555,072,980
	Net of Refunds = \$10,430,585,869
ENACTED: 1967 PA 281	
BASE: Federal adjusted gross income of individuals, estates, and trusts, with adjustments	
RATE: 4.25%	
DISPOSITION: General Fund/General Purpose	
Approximately 23.8% of gross revenue to the School Aid Fund	
<u>UNIFORM CITY INCOME TAX</u>	Not Available for FY 2018-19
ENACTED: 1964 PA 284	
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 (exceptions: 2.5% resident; 1.25% non-resident in Detroit; 1.0% on corporations located in Detroit; Highland Park, Grand Rapids, and Saginaw may levy 2.0% resident, 1.0% non-resident)	
DISPOSITION: General Fund of city	

REVENUE SOURCE AND DISTRIBUTION

CONSUMPTION TAXES

**FY 2018-19
Final Collections**

<u>BEER TAX</u>	\$36,820,931
ENACTED: 1998 PA 58 BASE: Beer manufactured or sold in Michigan RATE: \$6.30 per barrel (\$2 per barrel credit for small brewers) DISPOSITION: General Fund/General Purpose	
<u>LIQUOR TAX</u>	\$181,836,310
ENACTED: 1998 PA 58 BASE: Base price of spirits RATE: 12% DISPOSITION: 4% – General Fund/General Purpose; 4% – School Aid Fund; 4% – Convention Facility Development Fund	
<u>SALES TAX</u>	\$8,253,092,618
ENACTED: 1933 PA 167 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 DISPOSITION: About 10% Constitutional revenue sharing; 72.7% School Aid Fund; 1.0% Comprehensive Transportation Fund; Remainder to General Fund/General Purpose	
<u>TOBACCO PRODUCTS TAXES</u>	\$886,404,575
ENACTED: 1993 PA 327 BASE: Tobacco products sold in Michigan RATE: Cigarettes at \$2.00 per pack; Other tobacco products at 32% of wholesale price DISPOSITION: From cigarettes – 41.5% School Aid Fund, 19.2% General Fund/General Purpose, 3.7% Healthy Michigan Fund, 2.8% Health and Safety Fund, 31.4% Medicaid Trust Fund, 0.6% Wayne County; From other tobacco products – 75% Medicaid Trust Fund, 25% General Fund/General Purpose	
<u>UNIFORM CITY UTILITY USERS TAX</u>	Not Available for FY 2018-19
ENACTED: 1990 PA 100 BASE: Privilege of consuming public telephone, electric, steam, or gas service in Detroit RATE: Between 1/4 of 1% and 5% DISPOSITION: To hire police officers	
<u>USE TAX</u>	\$1,356,302,370
ENACTED: 1937 PA 94 BASE: Purchase price of tangible personal property and certain services RATE: 6%; 4% for electricity, natural gas, and home heating fuel DISPOSITION: 33.3% School Aid Fund; the remainder, less any amount levied by the Local Community Stabilization Authority, accrues to General Fund/General Purpose	
<u>WINE TAX</u>	\$13,341,591
ENACTED: 1998 PA 58 BASE: Wine sold in Michigan RATE: Per liter – \$0.135 if ≤ 16% alcohol; \$0.20 if > 16% alcohol; mixed spirit drinks \$0.48 DISPOSITION: General Fund/General Purpose	

PROPERTY TAXES

**FY 2018-19
Final Collections**

<u>COMMERCIAL FOREST TAX</u>	\$3,881,918
<p>ENACTED: 1995 PA 57</p> <p>BASE: Lands placed in commercial forest reserve and cash value of timber thereon</p> <p>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)</p> <p>DISPOSITION: To local units in same proportion as general property tax; school portion to School Aid Fund</p>	
<u>COUNTY REAL ESTATE TRANSFER TAX</u>	\$51,349,929
<p>ENACTED: 1966 PA 134</p> <p>BASE: Fair market value of property transferred</p> <p>RATE: \$0.55 per \$500 (0.11%); Wayne County may impose a higher rate with voter approval</p> <p>DISPOSITION: General Fund of county in which tax is collected</p>	
<u>INDUSTRIAL FACILITIES TAX</u>	\$39,544,864
<p>ENACTED: 1974 PA 198</p> <p>BASE: Restored/replacement facility—taxable value, excluding land and inventory in year prior to exemption; New facility—current taxable value, excluding land and inventory</p> <p>RATE: Restored facility—same as local property tax; New or replacement facility—50% of all taxes other than the state education tax plus 100% of the state education tax</p> <p>DISPOSITION: To local units in same proportion as general property tax; school portion to School Aid Fund</p>	
<u>LOW GRADE IRON ORE SPECIFIC TAX</u>	\$4,950,076
<p>ENACTED: 1951 PA 77</p> <p>BASE: Rated annual capacity of production and treatment plant, and gross ton value of ore</p> <p>RATE: 1.1% at full production</p> <p>DISPOSITION: To local units in same proportion as general property tax; school portion to School Aid Fund</p>	
<u>MOBILE HOME TRAILER COACH TAX</u>	\$3,297,368
<p>ENACTED: 1959 PA 243</p> <p>BASE: Occupied trailer coaches in licensed trailer coach parks</p> <p>RATE: \$3 per month per coach</p> <p>DISPOSITION: School Aid Fund—\$2 per coach; Counties and municipalities—\$0.50 per coach</p>	
<u>NEIGHBORHOOD ENTERPRISE ZONE FACILITIES</u>	Included in industrial facilities
<p>ENACTED: 1992 PA 147</p> <p>BASE: Rehabilitated facility—state equalized value in prior year of exemption, excluding land; New facility—state equalized value, excluding land</p> <p>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</p> <p>DISPOSITION: To local units in same proportion as general property tax; school portion to School Aid Fund</p>	
<u>STATE EDUCATION TAX</u>	\$2,110,213,715
<p>ENACTED: 1993 PA 331</p> <p>BASE: Taxable value of all real and personal property (increase capped at the lesser of 5% or inflation)</p> <p>RATE: 6 mills (\$6 per \$1,000 of taxable value)</p> <p>DISPOSITION: School Aid Fund</p>	

PROPERTY TAXES

**FY 2018-19
Final Collections**

<u>STATE ESSENTIAL SERVICES ASSESSMENT</u>	\$111,213,834
ENACTED: 2014 PA 92	
BASE: Personal property eligible for an exemption under 2014 PA 87 as eligible manufacturing personal property	
RATE: Between 0.9 mills and 2.4 mills, depending on the age of the property	
DISPOSITION: General Fund/General Purpose	
<u>STATE REAL ESTATE TRANSFER TAX</u>	\$350,113,149
ENACTED: 1993 PA 330	
BASE: Fair market value of property transferred	
RATE: \$3.75 per \$500 (0.75%) or fraction thereof of total value	
DISPOSITION: School Aid Fund	
<u>TECHNOLOGY PARK FACILITIES TAX</u>	Included in industrial facilities
ENACTED: 1984 PA 385	
BASE: SEV of facility, excluding land	
RATE: New facility—50% of 1993 school operating taxes, plus 50% of other property taxes, except state education tax	
DISPOSITION: To local units in same proportion as general property tax; school portion to School Aid Fund	
<u>UTILITY PROPERTY TAX</u>	\$32,551,657
ENACTED: 1905 PA 282	
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	
DISPOSITION: General Fund/General Purpose	

TRANSPORTATION TAXES

**FY 2018-19
Final Collections**

<u>AIRCRAFT WEIGHT TAX</u>	\$285,423
ENACTED: 1945 PA 327	
BASE: The greater of maximum gross weight or maximum takeoff weight	
RATE: \$0.01 per pound	
DISPOSITION: Aeronautics Fund	
<u>ALTERNATIVE MOTOR FUELS TAX</u>	\$2,143,984
ENACTED: 2015 PA 176	
BASE: Fuels such as compressed natural gas, liquefied natural gas, hydrogen, and hydrogen compressed natural gas sold for operating vehicles on public highways	
RATE: \$0.263 per gallon equivalent of compressed or liquefied gas	
DISPOSITION: Michigan Transportation Fund	
<u>AVIATION GASOLINE TAX</u>	\$4,701,857
ENACTED: 1945 PA 327	
BASE: Fuel sold or used for propelling aircraft	
RATE: \$0.03 per gallon; \$0.015 per gallon refund to interstate airline operators	
DISPOSITION: Aeronautics Fund	
<u>DIESEL FUEL TAX</u>	\$222,345,242
ENACTED: 1951 PA 54	
BASE: Diesel fuel sold or used in vehicles operated on public highways (certain exemptions apply)	
RATE: \$0.263 per gallon	
DISPOSITION: Michigan Transportation Fund	
<u>GASOLINE TAX</u>	\$1,214,730,652
ENACTED: 1927 PA 150	
BASE: Gasoline sold or used in operating vehicles on public highways	
RATE: \$0.263 per gallon	
DISPOSITION: Michigan Transportation Fund	
<u>LIQUEFIED PETROLEUM GAS TAX</u>	Included in alternative fuels
ENACTED: 1953 PA 147	
BASE: Liquefied petroleum gas sold or used in operating vehicles on public highways	
RATE: \$0.263 per gallon	
DISPOSITION: Michigan Transportation Fund	
<u>MARINE VESSEL FUEL TAX</u>	\$618,727
ENACTED: 1995 PA 58	
BASE: Gas and diesel fuel sold for propelling watercraft, off-road vehicles, and snowmobiles	
RATE: \$0.263 per gallon with refund for certain vessels	
DISPOSITION: Recreation Improvement Fund	

TRANSPORTATION TAXES

**FY 2018-19
Final Collections**

<u>MOTOR CARRIER FUEL TAX</u>	\$20,863,140
ENACTED: 1980 PA 119	
BASE: Motor fuel consumed in commercial motor vehicles while operating on public highways	
RATE: \$0.263 per gallon for fuel consumed in Michigan	
DISPOSITION: Michigan Transportation Fund	
<u>MOTOR VEHICLE REGISTRATION TAX</u>	\$1,357,509,895
ENACTED: 1949 PA 300	
BASE: Weight of vehicle, or type or price of vehicle; maximum loaded weight for large trucks	
RATE: Varies	
DISPOSITION: Michigan Transportation Fund and Scrap Tire Regulation Fund	
<u>WATERCRAFT REGISTRATION TAX</u>	\$9,602,050
ENACTED: 1995 PA 58	
BASE: Length of boat (certain exemptions apply)	
RATE: \$14 to \$448 (depending on length of boat); three-year registration period	
DISPOSITION: 17.5% State Waterways Fund; 33.5% Harbor Development Fund; 49% Marine Safety Fund	



Constitutional and Statutory State Revenue Dedication

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>
22.45% School Aid Fund	Statute

NET LOTTERY PROCEEDS

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

CONSUMPTION TAXES

LIQUOR (at 4% Rate)

<u>Disposition</u>	<u>Authority</u>
100% General Fund/General Purpose	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, sale of motor vehicles, and sale of the parts and accessories of motor vehicles</i>	

LIQUOR (at 4% Rate)

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

SALES (at 2% Rate)

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

LIQUOR (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	

STATE REVENUE DEDICATION

CONSUMPTION TAXES

TOBACCO PRODUCTS (Cigarette)

<u>Approximate Distribution</u>	<u>Authority</u>
41.4% School Aid Fund	Constitution
31.7% Medicaid Trust Fund	and Statute
19.2% General Fund/General Purpose	
3.7% Healthy Michigan Fund	
2.4% Health and Safety Fund	
0.6% Wayne County	
\$3.3 million Capitol Historic Trust Fund	
\$4.0 million Other State Agencies	

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 subject to appropriation

TOBACCO PRODUCTS (other than Cigarette)

<u>Disposition</u>	<u>Authority</u>
75% Medicaid Trust Fund	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 EDUCATION (SET)

<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 ESSENTIAL SERVICES ASSESSMENT

<u>Disposition</u>	<u>Authority</u>
100% General Fund/General Purpose	Statute

MOBILE HOME TRAILER COACH

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

STATE REAL ESTATE TRANSFER

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

NEIGHBORHOOD ENTERPRISE ZONE FACILITIES

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

TECHNOLOGY PARK FACILITIES

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

REVENUE SOURCE AND DISTRIBUTION

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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Community Colleges	Perry Zielak
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Attorney General/Civil Rights/State (Department)/	
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Executive Office/Legislature/Legislative Auditor General/Lottery/	
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