

**STATE
OF
MICHIGAN**



REVENUE

STATE SOURCE and DISTRIBUTION



Mary Ann Cleary, Director

September 2017

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STATE OF MICHIGAN
HOUSE OF REPRESENTATIVES



HOUSE FISCAL AGENCY

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September 2017

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 2015-16 and estimated FY 2016-17 and FY 2017-18 revenue. Estimates in this report are based on revenue amounts agreed to at the May 2017 Consensus Revenue Estimating Conference (CREC).

This publication includes final FY 2015-16 and estimated FY 2016-17 and FY 2017-18 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 2015-16
through
FY 2017-18**

		<u>Final</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>
		<u>FY 2015-16</u>	<u>Total</u>	<u>FY 2016-17</u>	<u>Total</u>	<u>FY 2017-18</u>	<u>Total</u>
TOTAL STATE RESTRICTED REVENUE BY SOURCE	Individual Income Tax	\$9,368.9	31.0%	\$9,696.4	31.1%	\$10,042.5	31.1%
	Sales and Use Taxes	\$8,721.4	28.9%	\$8,879.9	28.5%	\$9,067.8	28.1%
	Other Revenue	\$5,231.7	17.3%	\$5,003.2	16.0%	\$5,227.5	16.2%
	Transportation Tax Revenue	\$2,038.9	6.8%	\$2,546.7	8.2%	\$2,727.0	8.5%
	State Education Tax	\$1,897.3	6.3%	\$1,945.9	6.2%	\$2,002.6	6.2%
	Tobacco Taxes	\$946.7	3.1%	\$944.5	3.0%	\$935.9	2.9%
	Lottery	\$888.9	2.9%	\$887.0	2.8%	\$887.7	2.8%
	Other GF/GP and SAF Taxes	\$720.1	2.4%	\$757.3	2.4%	\$771.1	2.4%
	Net Business Taxes	\$374.5	1.2%	\$516.5	1.7%	\$603.5	1.9%
		TOTAL	\$30,188.4		\$31,177.3		\$32,265.6

(MILLIONS OF DOLLARS)

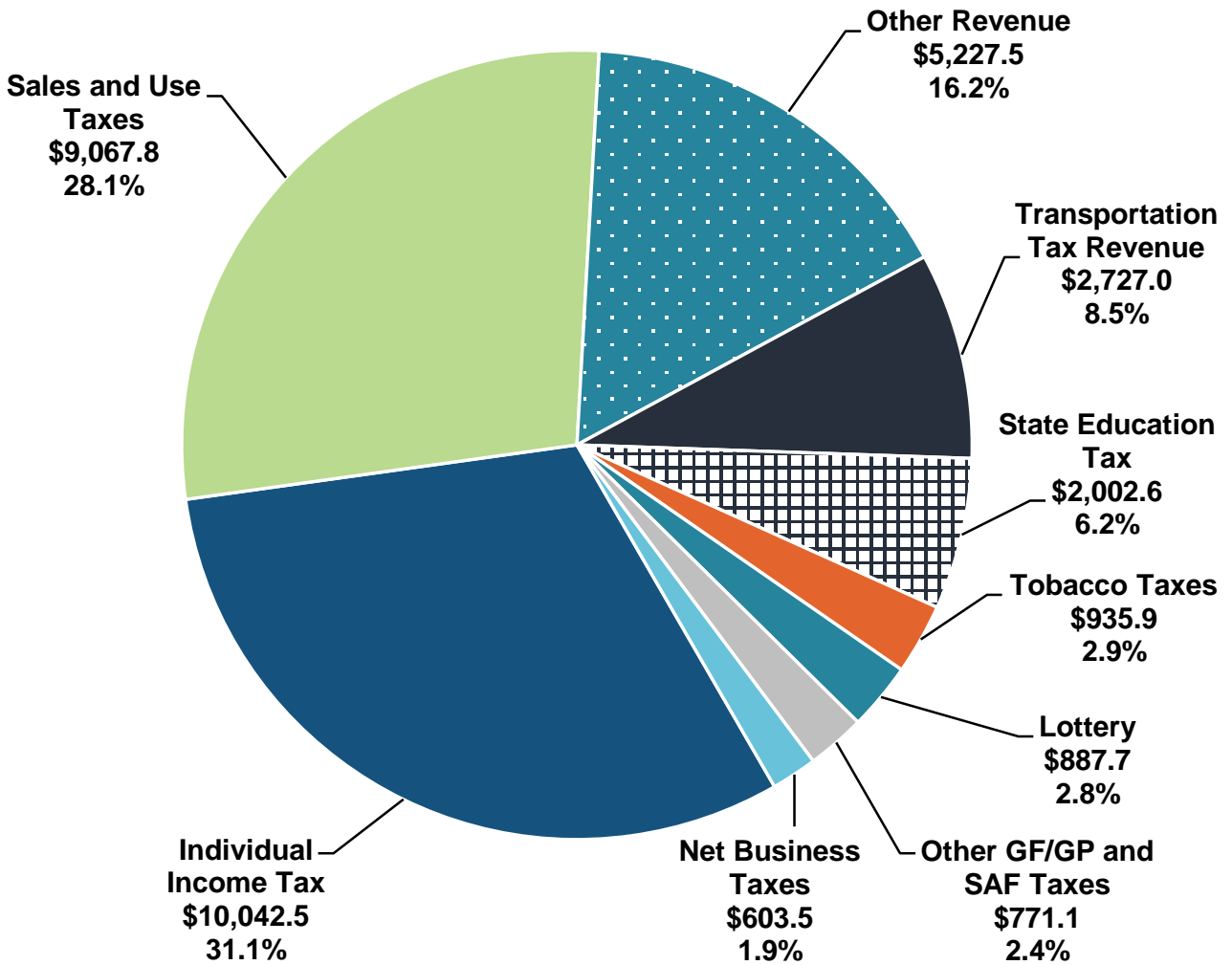
Note: Totals may not add due to rounding.

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 TAX REVENUE	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.
TOBACCO TAXES	Cigarette tax is \$2.00 per pack and the tax on other tobacco products is 32% of the wholesale price.
LOTTERY	Net lottery revenue is approximately 30% of total lottery sales.
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 Single Business Tax (SBT), Michigan Business Tax (MBT), Corporate Income Tax (CIT), and Insurance Company Premiums Tax revenues. 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 2017-18**

TOTAL RESOURCES: \$32,265.6 MILLION

(Chart dollars in millions)





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

**FY 2015-16
through
FY 2017-18**

		Final	% of	CREC	% of	CREC	% of
		FY 2015-16	Total	FY 2016-17	Total	FY 2017-18	Total
GENERAL FUND/ GENERAL PURPOSE TAX REVENUE BY SOURCE	Individual Income Tax	\$6,706.2	67.0%	\$6,939.5	68.6%	\$7,191.7	69.1%
	Sales Tax	\$1,133.6	11.3%	\$1,203.5	11.9%	\$1,253.9	12.0%
	Net Business Taxes	\$374.5	3.7%	\$516.5	5.1%	\$603.5	5.8%
	Use Tax	\$931.7	9.3%	\$663.0	6.6%	\$579.7	5.6%
	Non-Tax Revenue	\$467.3	4.7%	\$388.1	3.8%	\$373.1	3.6%
	Tobacco Taxes	\$186.3	1.9%	\$186.0	1.8%	\$184.4	1.8%
	Other GF/GP Taxes	\$102.1	1.0%	\$109.7	1.1%	\$115.1	1.1%
	Liquor, Beer, and Wine Taxes	\$104.5	1.0%	\$105.0	1.0%	\$107.2	1.0%
	(MILLIONS OF DOLLARS)	TOTAL	\$10,006.3		\$10,111.3		\$10,408.6

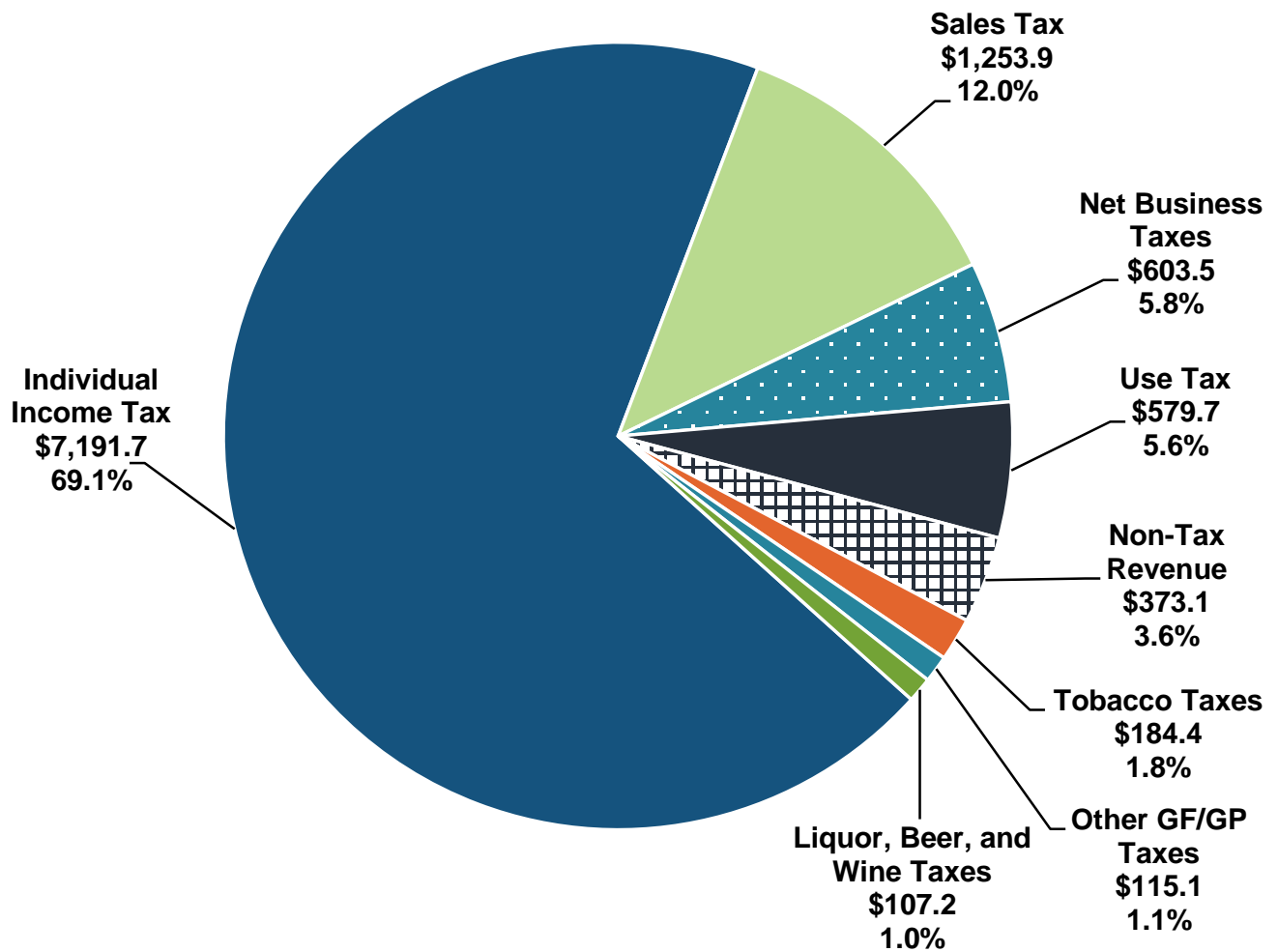
Note: Totals may not add due to rounding.

INDIVIDUAL INCOME TAX	General Fund/General Purpose receives income tax revenue not allocated to the School Aid 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%.
NET BUSINESS TAXES	Includes Single Business Tax (SBT), Michigan Business Tax (MBT), Corporate Income Tax (CIT), and Insurance Company Premiums Tax revenues. Effective January 1, 2012, the MBT was replaced with a 6% corporate income tax.
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. A portion 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.
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 19.7% 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 certain penalty and interest payments.
LIQUOR, BEER, AND WINE TAXES	The GF/GP liquor tax is a 4% specific 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 2017-18**

TOTAL RESOURCES: \$10,408.6 MILLION

(Chart dollars in millions)





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

**FY 2015-16
through
FY 2017-18**

		<u>Final</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>
		<u>FY 2015-16</u>	<u>Total</u>	<u>FY 2016-17</u>	<u>Total</u>	<u>FY 2017-18</u>	<u>Total</u>
SCHOOL AID FUND TAX AND LOTTERY REVENUE BY SOURCE	Sales Tax	\$5,308.8	43.8%	\$5,599.1	44.4%	\$5,770.0	44.5%
	Individual Income Tax	\$2,662.1	22.0%	\$2,756.1	21.9%	\$2,850.0	22.0%
	State Education Tax	\$1,897.3	15.7%	\$1,945.9	15.4%	\$2,002.6	15.4%
	Lottery Transfer	\$888.9	7.3%	\$887.0	7.0%	\$887.7	6.8%
	Use Tax	\$490.0	4.0%	\$522.0	4.1%	\$558.8	4.3%
	Tobacco Taxes	\$358.4	3.0%	\$357.2	2.8%	\$352.6	2.7%
	Real Estate Transfer Tax	\$289.3	2.4%	\$312.7	2.5%	\$315.7	2.4%
	Casino Wagering Tax	\$112.9	0.9%	\$114.0	0.9%	\$115.0	0.9%
	Other SAF Taxes	\$59.4	0.5%	\$63.3	0.5%	\$64.3	0.5%
	Liquor Specific Tax	\$52.0	0.4%	\$52.6	0.4%	\$53.8	0.4%
TOTAL		\$12,119.1		\$12,609.9		\$12,970.5	

(MILLIONS OF DOLLARS)

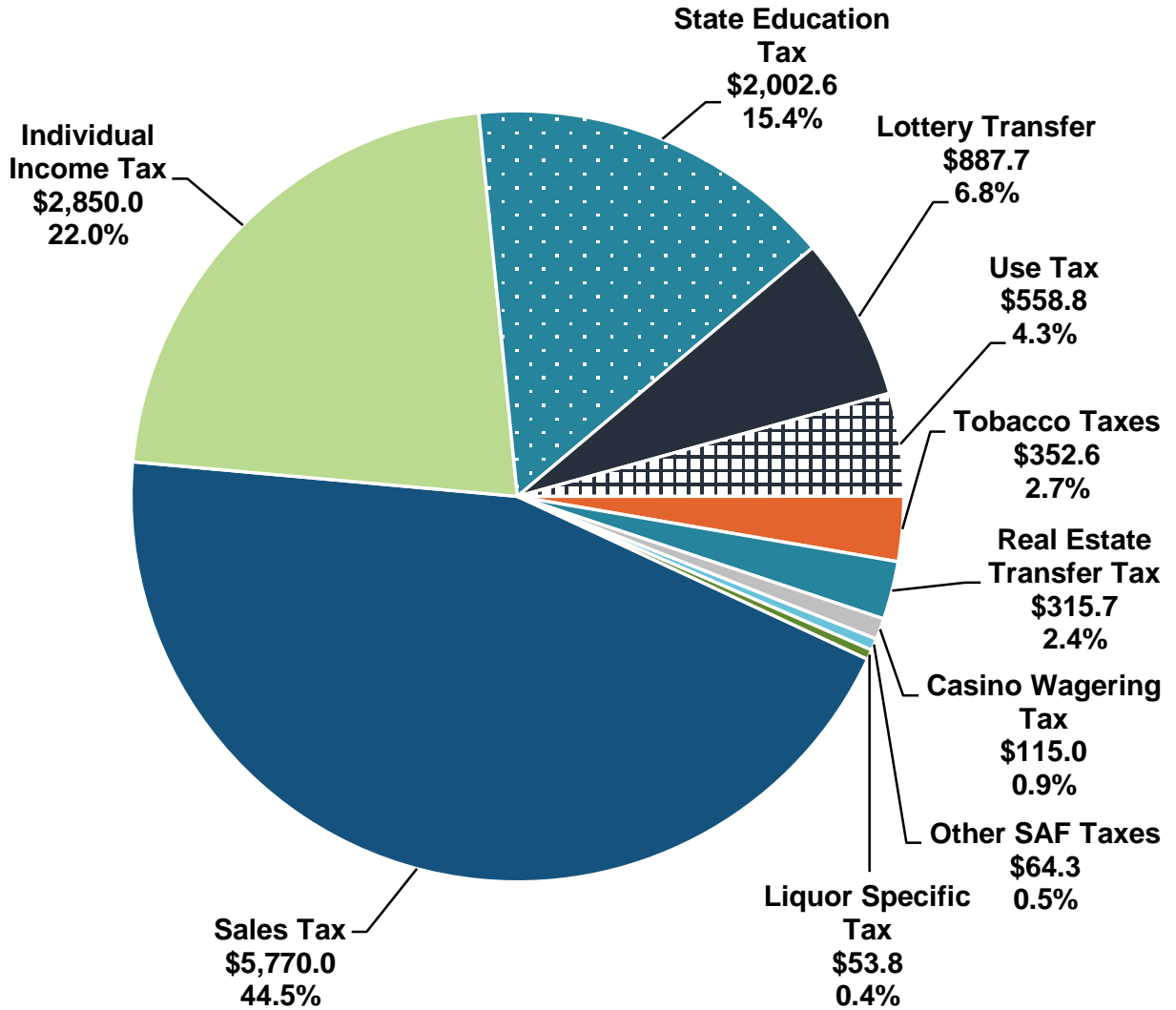
Note: Totals may not add due to rounding.

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 28.4% of income tax revenue.
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 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.
TOBACCO TAXES	School Aid Fund receives approximately 41.2% of cigarette tax revenue.
REAL ESTATE TRANSFER TAX	School Aid Fund receives 100% of the real estate transfer tax. Tax rate is 0.75% of the sale price of real estate.
CASINO WAGERING TAX	School Aid Fund receives all casino wagering tax revenue.
OTHER SAF TAXES	Includes industrial and commercial facilities tax and commercial forest tax.
LIQUOR SPECIFIC TAX	The SAF liquor tax is a 4% specific tax assessed on the base price.

**STATE OF MICHIGAN
SCHOOL AID FUND TAX AND LOTTERY REVENUE
BY SOURCE
ESTIMATED FY 2017-18**

TOTAL RESOURCES: \$12,970.5 MILLION

(Chart dollars in millions)





**Transportation
Tax Revenue
by
Source**

**FY 2015-16
through
FY 2017-18**

		<u>Final</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>
		<u>FY 2015-16</u>	<u>Total</u>	<u>FY 2016-17</u>	<u>Total</u>	<u>FY 2017-18</u>	<u>Total</u>
TRANSPORTATION TAX REVENUE BY SOURCE	Motor Vehicle Registrations	\$1,021.8	50.1%	\$1,201.5	47.2%	\$1,281.8	47.0%
	Gasoline Tax	\$873.0	42.8%	\$1,122.1	44.1%	\$1,202.3	44.1%
	Diesel Fuel and Motor Carrier Fuel Taxes	\$137.6	6.7%	\$216.9	8.5%	\$236.4	8.7%
	Aviation Fuel Tax	\$6.1	0.3%	\$5.5	0.2%	\$5.6	0.2%
	Liquefied Petroleum Tax	\$0.4	0.0%	\$0.7	0.0%	\$0.9	0.0%
FY 2015-16 through FY 2017-18	TOTAL	\$2,038.9		\$2,546.7		\$2,727.0	

(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.

**DIESEL FUEL AND MOTOR
CARRIER FUEL TAXES**

Levied at \$0.263 per gallon.

AVIATION FUEL TAX

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

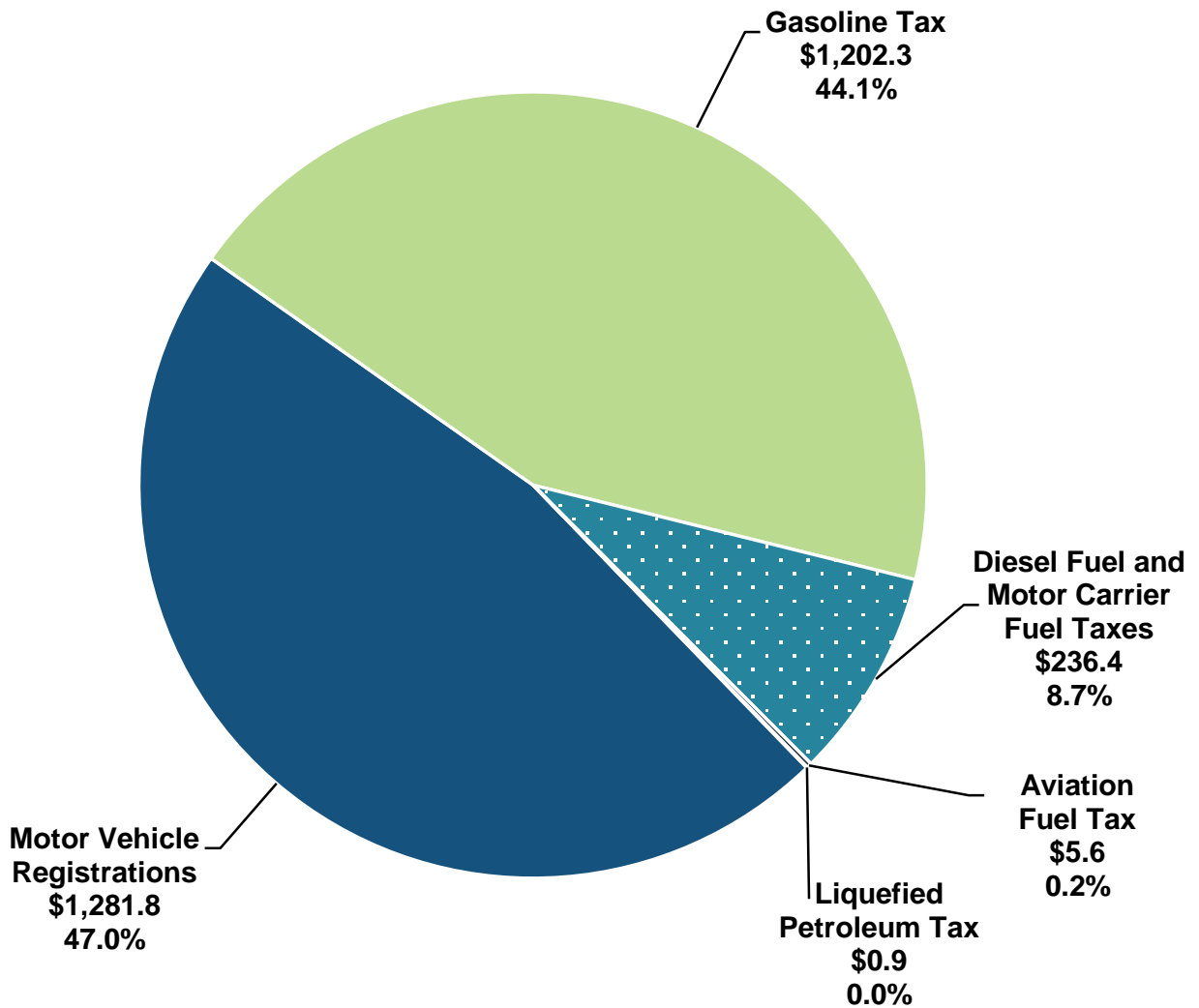
LIQUEFIED PETROLEUM TAX

Levied at \$0.15 per gallon.

**STATE OF MICHIGAN
TRANSPORTATION TAX REVENUE
BY SOURCE
ESTIMATED FY 2017-18**

TOTAL RESOURCES: \$2,727.0 MILLION

(Chart dollars in millions)





**Individual
Income Tax
Revenue
Distribution**

**FY 2015-16
through
FY 2017-18**

		<u>Final</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>	
		<u>FY 2015-16</u>	<u>Total</u>	<u>FY 2016-17</u>	<u>Total</u>	<u>FY 2017-18</u>	<u>Total</u>	
INDIVIDUAL INCOME TAX REVENUE DISTRIBUTION	INCOME TAX COLLECTIONS							
	Wage and Salary Withholding	\$9,264.5	82.4%	\$9,530.0	82.3%	\$9,841.1	82.2%	
	Quarterly Payments	\$1,065.5	9.5%	\$1,157.8	10.0%	\$1,191.4	10.0%	
	Annual Payments	\$911.9	8.1%	\$887.6	7.7%	\$937.5	7.8%	
		GROSS INCOME TAX	\$11,241.9		\$11,575.4		\$11,970.0	
	Refunds	(\$1,873.0)		(\$1,879.0)		(\$1,927.5)		
		NET INCOME TAX	\$9,368.9		\$9,696.4		\$10,042.5	
		INCOME TAX DISTRIBUTION						
		General Fund/General Purpose	\$6,706.2	71.6%	\$6,939.5	71.6%	\$7,191.7	71.6%
		School Aid Fund	\$2,662.1	28.4%	\$2,756.1	28.4%	\$2,850.0	28.4%
	State Campaign Fund	\$0.7	0.0%	\$0.8	0.0%	\$0.8	0.0%	
	TOTAL	\$9,368.9		\$9,696.4		\$10,042.5		

(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.

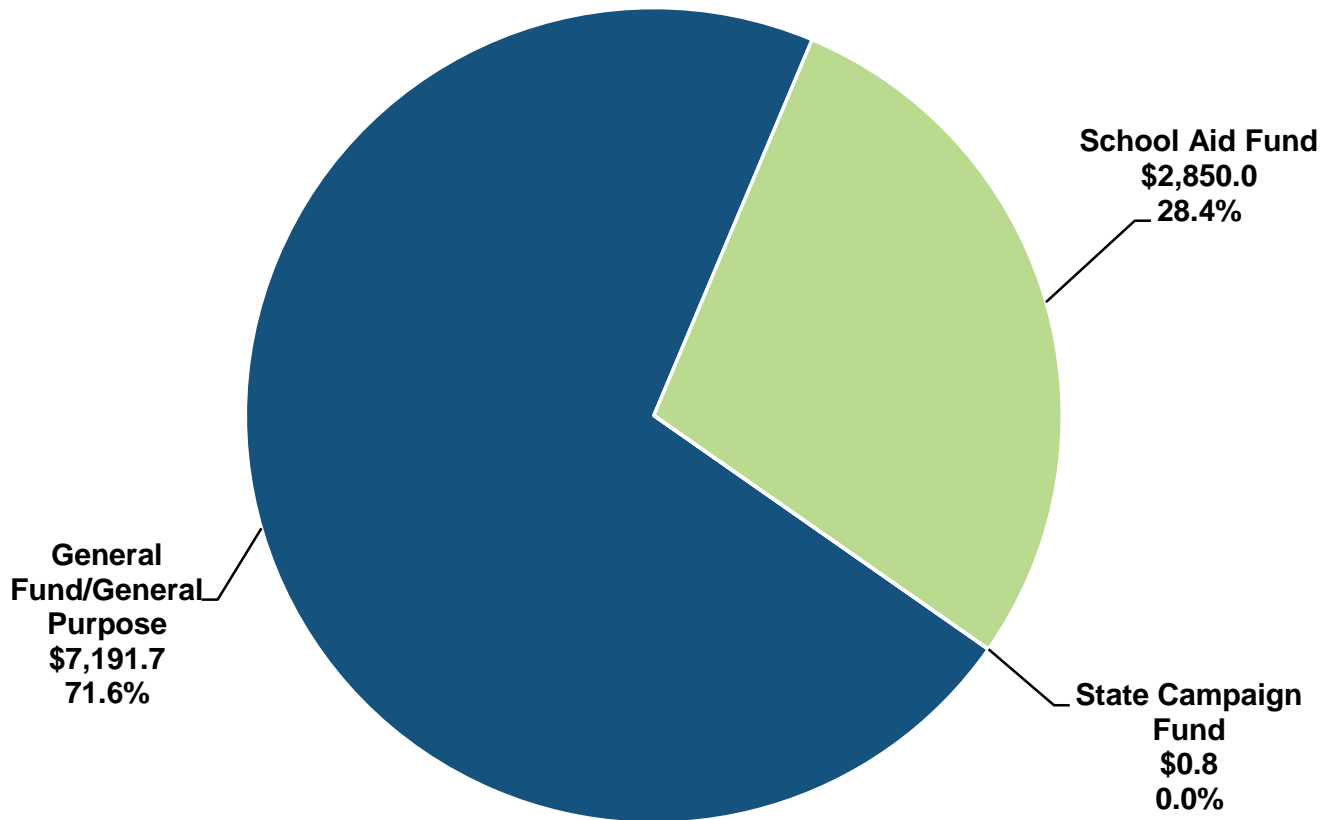
STATE CAMPAIGN FUND

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 2017-18**

TOTAL RESOURCES: \$10,042.5 MILLION

(Chart dollars in millions)





Sales Tax Revenue Distribution

**FY 2015-16
through
FY 2017-18**

		<u>Final</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>
		<u>FY 2015-16</u>	<u>Total</u>	<u>FY 2016-17</u>	<u>Total</u>	<u>FY 2017-18</u>	<u>Total</u>
SALES TAX REVENUE DISTRIBUTION	SALES TAX COLLECTIONS						
	4% Sales Tax	\$4,987.5	68.3%	\$5,239.6	68.1%	\$5,398.3	68.1%
	2% Sales Tax	\$2,312.2	31.7%	\$2,455.3	31.9%	\$2,531.0	31.9%
	TOTAL SALES TAX	\$7,299.6		\$7,694.9		\$7,929.3	
	SALES TAX DISTRIBUTION						
(MILLIONS OF DOLLARS)	School Aid Fund	\$5,308.8	72.7%	\$5,599.1	72.8%	\$5,770.0	72.8%
	General Fund/General Purpose	\$1,133.6	15.5%	\$1,203.5	15.6%	\$1,253.9	15.8%
	Constitutional Revenue Sharing	\$763.7	10.5%	\$788.3	10.2%	\$798.1	10.1%
	Comprehensive Transportation Fund	\$84.5	1.2%	\$86.8	1.1%	\$88.3	1.1%
	Aeronautics and Airport Funds	\$0.0	0.0%	\$8.2	0.1%	\$10.0	0.1%
	Health Initiative	\$9.0	0.1%	\$9.0	0.1%	\$9.0	0.1%
	TOTAL	\$7,299.6		\$7,694.9		\$7,929.3	

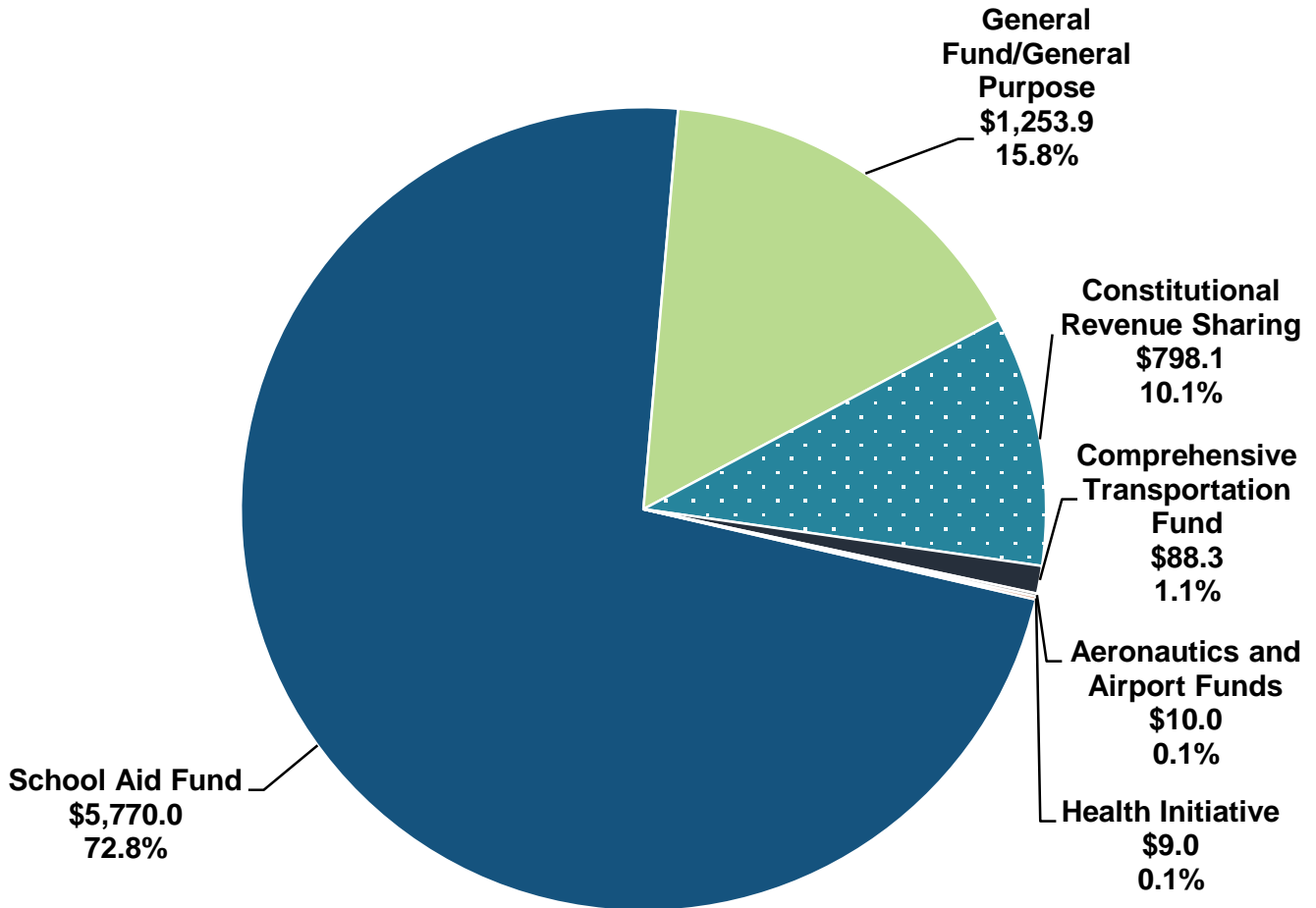
Note: Totals may not add due to rounding.

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

**STATE OF MICHIGAN
SALES TAX REVENUE
DISTRIBUTION
ESTIMATED FY 2017-18**

TOTAL RESOURCES: \$7,929.3 MILLION

(Chart dollars in millions)





**Net Business
Tax
Revenue
Distribution**

**FY 2015-16
through
FY 2017-18**

		<u>Final</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>
		<u>FY 2015-16</u>	<u>Total</u>	<u>FY 2016-17</u>	<u>Total</u>	<u>FY 2017-18</u>	<u>Total</u>
NET BUSINESS TAX REVENUE DISTRIBUTION	BUSINESS TAX COLLECTIONS						
	Corporate Income Tax (CIT)	\$930.4	248.4%	\$1,078.0	208.7%	\$950.2	157.4%
	Insurance Company Premiums Tax	\$329.2	87.9%	\$366.3	70.9%	\$408.9	67.8%
	Single Business Tax (SBT)	(\$6.2)	-1.7%	(\$5.0)	-1.0%	\$0.0	0.0%
	Michigan Business Tax (MBT)	(\$878.9)	-234.7%	(\$922.8)	-178.7%	(\$755.6)	-125.2%
	TOTAL BUSINESS TAXES	\$374.5		\$516.5		\$603.5	
	BUSINESS TAX DISTRIBUTION						
	General Fund/General Purpose	\$374.5	100.0%	\$516.5	100.0%	\$603.5	100.0%
	TOTAL	\$374.5		\$516.5		\$603.5	

(MILLIONS OF DOLLARS)

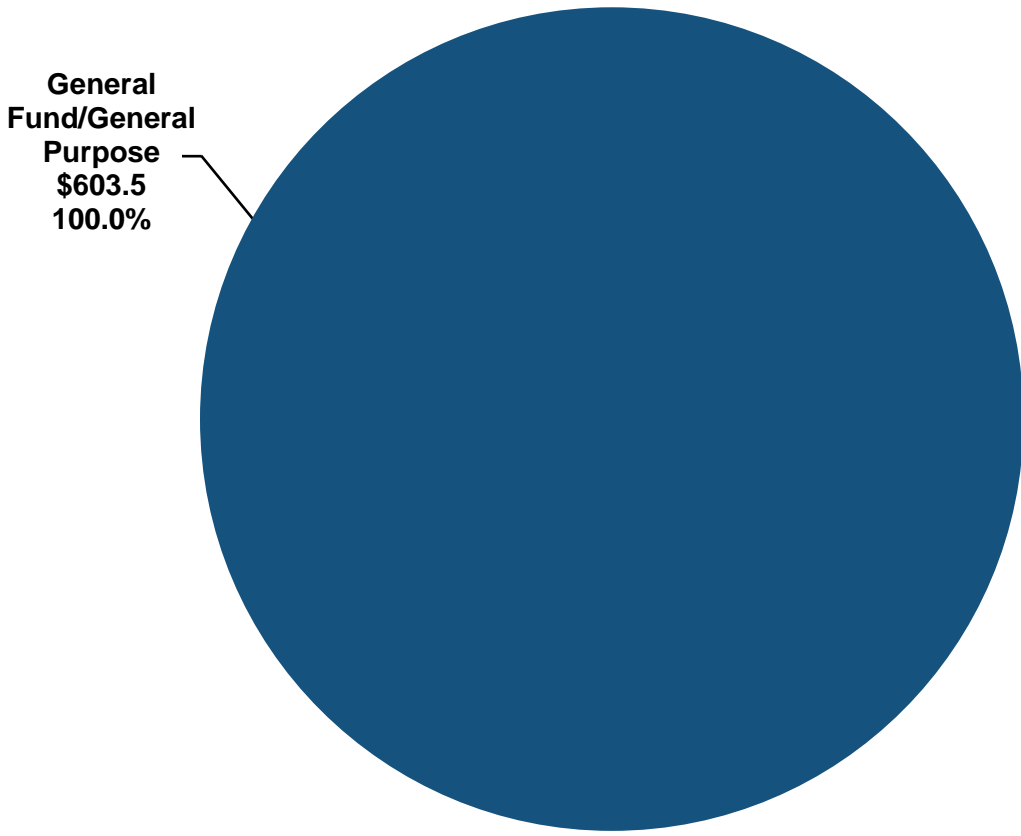
Note: Totals may not add due to rounding.

CORPORATE INCOME TAX	Taxes corporate income at a 6% rate. Applies only to C corporations.
INSURANCE COMPANY PREMIUMS TAX	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 Corporate Income Tax, Insurance Company Premiums Tax, Single Business Tax, and Michigan Business Tax revenue.

**STATE OF MICHIGAN
NET BUSINESS TAX REVENUE
DISTRIBUTION
ESTIMATED FY 2017-18**

TOTAL RESOURCES: \$603.5 MILLION

(Chart dollars in millions)





Tobacco Tax Revenue Distribution

**FY 2015-16
through
FY 2017-18**

		Final	% of	CREC	% of	CREC	% of
		FY 2015-16	Total	FY 2016-17	Total	FY 2017-18	Total
TOBACCO TAX REVENUE DISTRIBUTION	TOBACCO TAX COLLECTIONS						
	Cigarette Tax*	\$869.4	91.8%	\$865.5	91.6%	\$854.4	91.3%
	Other Tobacco Products*	\$77.2	8.2%	\$78.9	8.4%	\$81.4	8.7%
	TOTAL TOBACCO TAXES	\$946.7		\$944.4		\$935.8	
FY 2015-16 through FY 2017-18	TOBACCO TAX DISTRIBUTION						
	School Aid Fund	\$358.4	37.9%	\$357.2	37.8%	\$352.6	37.7%
	Medicaid Trust Fund	\$332.1	35.1%	\$332.3	35.2%	\$330.6	35.3%
	General Fund/General Purpose	\$186.3	19.7%	\$186.0	19.7%	\$184.4	19.7%
	Healthy Michigan Fund	\$32.3	3.4%	\$32.2	3.4%	\$31.8	3.4%
	Health and Safety Fund	\$25.2	2.7%	\$20.9	2.2%	\$20.7	2.2%
	State Agencies	\$4.5	0.5%	\$8.0	0.8%	\$8.0	0.9%
	Wayne County	\$4.8	0.5%	\$4.8	0.5%	\$4.7	0.5%
	Capitol Historic Site Fund	\$3.0	0.3%	\$3.1	0.3%	\$3.1	0.3%
		TOTAL	\$946.7		\$944.5		\$935.9

(MILLIONS OF DOLLARS)

*See page 46 for detail.

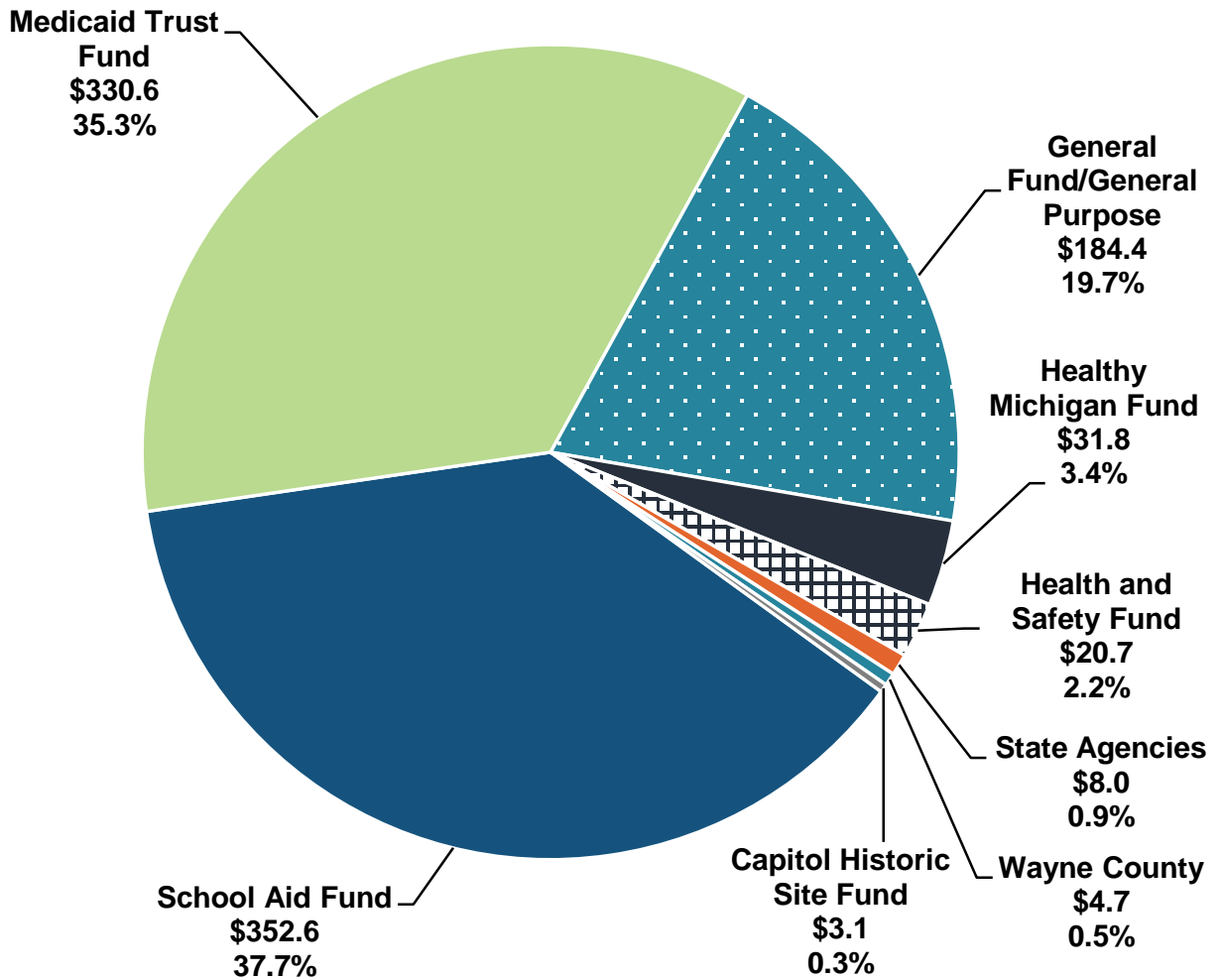
Note: Totals may not add due to rounding.

SCHOOL AID FUND	Receives approximately 41.2% of cigarette tax proceeds.
MEDICAID TRUST FUND	Receives approximately 31.5% 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 2.9% of the cigarette tax.
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.
WAYNE COUNTY	Approximately 0.6% of cigarette tax revenue is earmarked for indigent health care.
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 Capitol building. The amount is to be adjusted for inflation in subsequent years.

**STATE OF MICHIGAN
TOBACCO TAX REVENUE
DISTRIBUTION
ESTIMATED FY 2017-18**

TOTAL RESOURCES: \$935.9 MILLION

(Chart dollars in millions)





Use Tax Revenue Distribution

**FY 2015-16
through
FY 2017-18**

		<u>Final</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>
		<u>FY 2015-16</u>	<u>Total</u>	<u>FY 2016-17</u>	<u>Total</u>	<u>FY 2017-18</u>	<u>Total</u>
USE TAX REVENUE DISTRIBUTION	USE TAX COLLECTIONS						
	4% Use Tax	\$931.7	65.5%	\$663.0	55.9%	\$579.7	50.9%
	2% Use Tax	\$490.0	34.5%	\$522.0	44.1%	\$558.8	49.1%
	TOTAL USE TAX	\$1,421.8		\$1,185.0		\$1,138.5	
FY 2015-16 through FY 2017-18	USE TAX DISTRIBUTION						
(MILLIONS OF DOLLARS)	General Fund/General Purpose	\$931.7	65.5%	\$663.0	55.9%	\$579.7	50.9%
	School Aid Fund	\$490.0	34.5%	\$522.0	44.1%	\$558.8	49.1%
	TOTAL	\$1,421.8		\$1,185.0		\$1,138.5	

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

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	\$410.8 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

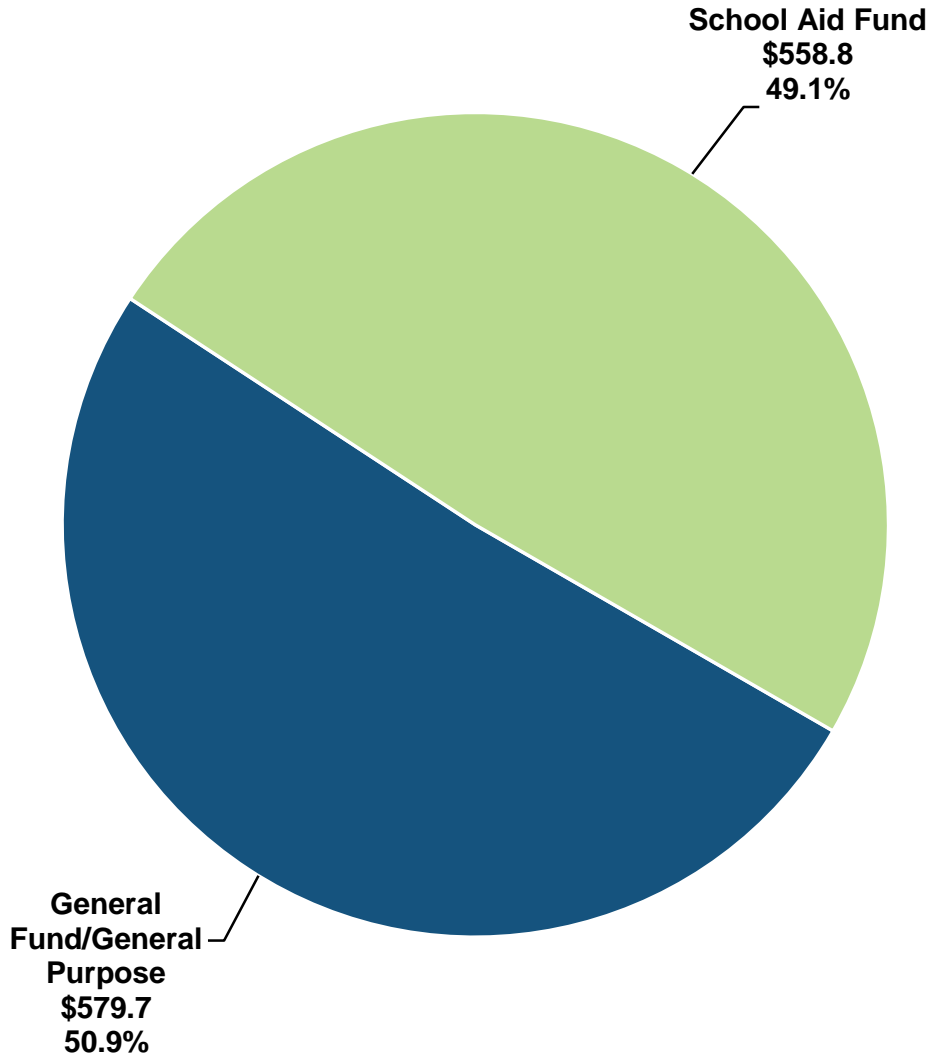
Amounts will be adjusted as necessary in subsequent years.

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

**STATE OF MICHIGAN
USE TAX REVENUE
DISTRIBUTION
ESTIMATED FY 2017-18**

TOTAL RESOURCES: \$1,138.5 MILLION

(Chart dollars in millions)





Alcohol Tax Revenue Distribution

**FY 2015-16
through
FY 2017-18**

		<u>Final</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>	<u>CREC</u>	<u>% of</u>
		<u>FY 2015-16</u>	<u>Total</u>	<u>FY 2016-17</u>	<u>Total</u>	<u>FY 2017-18</u>	<u>Total</u>
ALCOHOL TAX REVENUE DISTRIBUTION	ALCOHOL TAX COLLECTIONS						
	Beer Tax*	\$38.8	18.6%	\$39.0	18.5%	\$39.7	18.5%
	Wine Tax*	\$13.0	6.2%	\$13.0	6.2%	\$13.3	6.2%
	Liquor Specific Taxes*	\$156.9	75.2%	\$158.3	75.3%	\$161.9	75.3%
FY 2015-16 through FY 2017-18	TOTAL ALCOHOL TAXES	\$208.7		\$210.3		\$214.9	
(MILLIONS OF DOLLARS)	ALCOHOL TAX DISTRIBUTION						
	General Fund/General Purpose	\$104.5	50.1%	\$105.0	49.9%	\$107.2	49.9%
	School Aid Fund	\$52.0	24.9%	\$52.6	25.0%	\$54.2	25.2%
	Convention Facility Development Fund	\$52.2	25.0%	\$52.7	25.1%	\$53.5	24.9%
	TOTAL	\$208.7		\$210.3		\$214.9	

*See page 46 for detail.

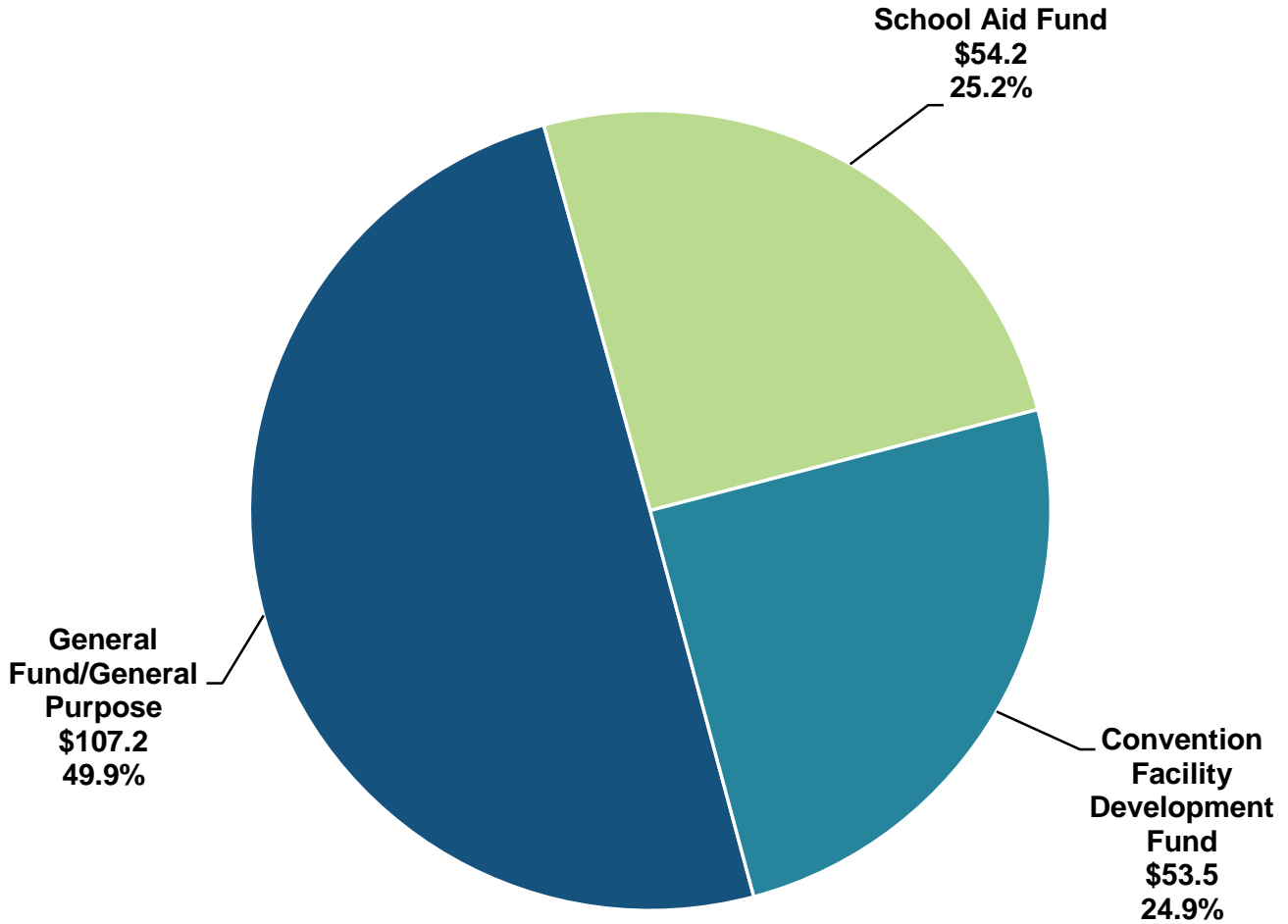
Note: Totals may not add due to rounding.

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

**STATE OF MICHIGAN
ALCOHOL TAX REVENUE
DISTRIBUTION
ESTIMATED FY 2017-18**

TOTAL RESOURCES: \$214.9 MILLION

(Chart dollars in millions)





**STATE
AND LOCAL
TAX
INFORMATION**

BUSINESS PRIVILEGE TAXESFY 2015-16
Final Collections

<u>ACCOMMODATIONS (HOTEL/MOTEL) TAX</u>	\$24,946,151
ENACTED: 1974 PA 263, 1985 PA 106	
BASE: Amount charged transient guests for lodging in a hotel/motel, depending on county and city populations and hotel/motel capacity	
RATE: Variable; up to 6% of amount transient guests pay for lodging	
DISPOSITION: General Fund Restricted and Convention Facilities Development Fund	
<u>AIRPORT PARKING EXCISE TAX</u>	\$27,566,997
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 \$112,868,328
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>	\$930,363,130
ENACTED: 2011 PA 38	
BASE: Business income	
RATE: 6.0%	
DISPOSITION: General Fund/General Purpose	
<u>CORPORATION FRANCHISE FEES</u>	\$23,574,873
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>	\$315,289,538
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>	\$13,946,155
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	

BUSINESS PRIVILEGE TAXES

**FY 2015-16
Final Collections**

<u>MICHIGAN BUSINESS TAX</u>	(\$878,893,446)
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	
<u>OIL AND GAS SEVERANCE TAX</u>	\$18,928,806
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>	\$3,802,591
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>UNEMPLOYMENT INSURANCE CONTRIBUTIONS</u>	\$1,277,109,000
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 TAXES

**FY 2015-16
Final Collections**

<u>INDIVIDUAL INCOME TAX</u>	Gross = \$11,241,897,564 Net of Refunds = \$9,368,933,616
ENACTED: 1967 PA 281	
BASE: Federal adjusted gross income of individuals, estates, and trusts, with adjustments	
RATE: 4.25%	
DISPOSITION: General Fund/General Purpose 23.8% of gross revenue to schools	
<u>UNIFORM CITY INCOME TAX</u>	\$516,755,293
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	

CONSUMPTION TAXES**FY 2015-16
Final Collections**

<u>BEER TAX</u>	\$38,842,268
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>	\$156,896,686
ENACTED: 1998 PA 58	
BASE: Base price of spirits	
RATE: 12%	
DISPOSITION: 4% specific—General Fund/General Purpose; 4% specific—School Aid Fund; 4% specific—Convention Facility Development Fund	
<u>SALES TAX</u>	\$7,299,628,240
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>	\$946,651,442
ENACTED: 1993 PA 327	
BASE: Tobacco products sold in Michigan	
RATE: Cigarettes at \$2.00 per pack; Other 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—75% Medicaid Trust Fund, 25% General Fund/General Purpose	
<u>UNIFORM CITY UTILITY USERS TAX</u>	\$36,328,040
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>	\$1,421,770,710
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 the General Fund	
<u>WINE TAX</u>	\$12,950,455
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 2015-16
Final Collections**

<u>COMMERCIAL FOREST TAX</u>	\$3,570,205
ENACTED: 1995 PA 57	
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)	
DISPOSITION: To local units in same proportion as general property tax; school portion to School Aid Fund	
<u>COUNTY REAL ESTATE TRANSFER TAX</u>	\$42,432,712
ENACTED: 1966 PA 134	
BASE: Fair market value of property transferred	
RATE: \$0.55 per \$500 (0.11%); Wayne County may impose a higher rate with voter approval	
DISPOSITION: General Fund of county in which tax is collected	
<u>INDUSTRIAL FACILITIES TAX</u>	\$32,539,502
ENACTED: 1974 PA 198	
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 education tax plus 100% of the state education tax	
DISPOSITION: To local units in same proportion as general property tax; school portion to School Aid Fund	
<u>LOW GRADE IRON ORE SPECIFIC TAX</u>	\$7,655,618
ENACTED: 1951 PA 77	
BASE: Rated annual capacity of production and treatment plant, and gross ton value of ore	
RATE: 1.1% at full production	
DISPOSITION: To local units in same proportion as general property tax; school portion to School Aid Fund	
<u>MOBILE HOME TRAILER COACH TAX</u>	\$2,107,171
ENACTED: 1959 PA 243	
BASE: Occupied trailer coaches in licensed trailer coach parks	
RATE: \$3 per month per coach	
DISPOSITION: School Aid Fund—\$2 per coach; Counties and municipalities—\$0.50 per coach	
<u>NEIGHBORHOOD ENTERPRISE ZONE FACILITIES</u>	Included in industrial facilities
ENACTED: 1992 PA 147	
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	
DISPOSITION: To local units in same proportion as general property tax; school portion to School Aid Fund	
<u>STATE EDUCATION TAX</u>	\$1,897,291,838
ENACTED: 1993 PA 331	
BASE: Taxable value of all real and personal property (increase capped at the lesser of 5% or inflation)	
RATE: 6 mills (\$6 per \$1,000 of taxable value)	
DISPOSITION: School Aid Fund	

PROPERTY TAXES

**FY 2015-16
Final Collections**

<u>STATE ESSENTIAL SERVICES ASSESSMENT</u>	\$67,640,663
ENACTED: 2014 PA 92	
BASE: Personal property eligible for an exemption under 2014 PA 87 as exempt 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>	\$289,313,947
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>	\$34,733,667
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 2015-16
Final Collections**

<u>AIRCRAFT WEIGHT TAX</u>	\$281,019
ENACTED: 1945 PA 327	
BASE: The greater of maximum gross weight or maximum takeoff weight	
RATE: \$0.01 per pound	
DISPOSITION: Aeronautics Fund	
<u>AVIATION GASOLINE TAX</u>	\$6,133,158
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>	\$118,721,792
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>	\$872,968,895
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>	\$401,498
ENACTED: 1953 PA 147	
BASE: Liquefied petroleum gas sold or used in operating vehicles on public highways	
RATE: \$0.15 per gallon	
DISPOSITION: Michigan Transportation Fund	
<u>MARINE VESSEL FUEL TAX</u>	\$152,718
ENACTED: 1995 PA 58	
BASE: Gas and diesel fuel sold for propelling watercraft, off-road vehicles, and snowmobiles	
RATE: \$0.19 per gallon with refund for certain vessels	
DISPOSITION: Recreation Improvement Fund	
<u>MOTOR CARRIER FUEL TAX</u>	\$18,860,444
ENACTED: 1980 PA 119	
BASE: Motor fuel consumed in commercial motor vehicles while operating on public highways	
RATE: \$0.15 per gallon for fuel consumed in Michigan	
DISPOSITION: Michigan Transportation Fund	

TRANSPORTATION TAXES

**FY 2015-16
Final Collections**

<u>MOTOR VEHICLE REGISTRATION TAX</u>	\$1,021,813,084
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>	\$9,864,985
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	



**STATE
REVENUE
DEDICATION**

FY 2015-16 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>
23.8% School Aid Fund	Statute

NET LOTTERY PROCEEDS

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

CONSUMPTION TAXES

LIQUOR SPECIFIC (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 SPECIFIC (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 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 2015-16 STATE REVENUE DEDICATION

CONSUMPTION TAXES

TOBACCO PRODUCTS (Cigarette)

<u>Disposition</u>	<u>Authority</u>
41.5% School Aid Fund	Constitution
31.4% Medicaid Trust Fund	and Statute
19.2% General Fund/General Purpose	
3.7% Healthy Michigan Fund	
2.8% Health and Safety Fund	
0.6% Wayne County	

SALES (amount equal to sales at 4% Rate)

<u>Disposition</u>	<u>Authority</u>
21.3% Revenue sharing to counties, cities, villages, and townships	Statute subject to appropriation

TOBACCO PRODUCTS (other than Cigarette)

<u>Disposition</u>	<u>Authority</u>
75% Medicaid Trust Fund	Constitution
25% General Fund/General Purpose	and Statute

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

FY 2015-16 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.



Mary Ann Cleary, Director
 Bethany Wicksall, Deputy Director
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Agriculture and Rural Development	William E. Hamilton
Capital Outlay	Benjamin Gielczyk
Community Colleges	Perry Zielak
Corrections	Robin R. Risko
Education (Department)	Samuel Christensen
Environmental Quality	Austin Scott
General Government:	
Attorney General/Civil Rights/State (Department)/	
Technology, Management, and Budget	Michael Clossen
Executive Office/Legislature/Legislative Auditor General/Lottery/	
Michigan Strategic Fund/Talent and Economic Development/Treasury	Benjamin Gielczyk
Health and Human Services:	
Human Services	Viola Bay Wild
Medicaid/Physical and Behavioral Health	Kevin Koorstra
Public Health/Aging/Departmentwide Administration	Susan Frey
Higher Education	Perry Zielak
Insurance and Financial Services	Marcus Coffin
Judiciary	Robin R. Risko
Licensing and Regulatory Affairs	Marcus Coffin
Military and Veterans Affairs	Kent Dell
Natural Resources	Austin Scott
Natural Resources Trust Fund	Benjamin Gielczyk; Austin Scott
School Aid	Bethany Wicksall; Samuel Christensen
State Police	Kent Dell
Transportation	William E. Hamilton
Unemployment Insurance	Marcus Coffin
Economic/Revenue Forecasting	Jim Stansell
Local Finance; Revenue Sharing; Tax Analysis	Jim Stansell; Benjamin Gielczyk
Legislative Analysis	Edith Best; Jennifer McInerney; Patrick Morris; Emily Smith; Sue Stutzky
Fiscal Oversight, Audit, and Litigation	Mary Ann Cleary
Retirement	Bethany Wicksall
Supplemental Coordinator	Robin R. Risko
Transfer Coordinator	Viola Bay Wild
Administrative Assistant/Publications	Kathryn Bateson
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