

**STATE  
OF  
MICHIGAN**



# **REVENUE**

# **STATE SOURCE and DISTRIBUTION**



Mary Ann Cleary, Director

July 2016

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HOUSE FISCAL AGENCY

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July 2016

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 2014-15 and estimated FY 2015-16 and FY 2016-17 revenue. Estimates in this report are based on revenue amounts agreed to at the May 2016 Consensus Revenue Estimating Conference and revenue detail in the FY 2016-17 enacted budget.

This publication includes FY 2014-15 final 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



# TABLE OF CONTENTS

## REVENUE SOURCES

Total State Revenue .....	3
General Fund/General Purpose Tax Revenue .....	7
School Aid Fund Tax Revenue .....	11
Transportation Tax Revenue .....	15

## REVENUE DISTRIBUTION

Individual Income Tax Revenue .....	19
Sales Tax Revenue .....	23
Net Business Tax Revenue .....	27
Tobacco Tax Revenue .....	31
Use Tax Revenue .....	35

## STATE AND LOCAL TAX INFORMATION

### Business Privilege Taxes

Accommodations (Hotel/Motel) Tax .....	40
Airport Parking Excise Tax .....	40
Casino Wagering Tax .....	40
Corporate Income Tax .....	40
Corporate Organization Tax .....	40
Foreign Insurance Company Retaliatory Tax .....	40
Insurance Company Premiums Tax .....	40
Michigan Business Tax .....	41
Oil and Gas Severance Tax .....	41
Simulcast Wagering Tax .....	41
Unemployment Insurance Contributions .....	41

### Income Taxes

Individual Income Tax .....	41
Uniform City Income Tax .....	41

### Consumption Taxes

Beer Tax .....	42
Liquor Tax .....	42
Sales Tax .....	42
Tobacco Products Taxes .....	42
Uniform City Utility Users Tax .....	42
Use Tax .....	42
Wine Tax .....	42

Property Taxes

Commercial Forest Tax .....	43
County Real Estate Transfer Tax .....	43
Industrial Facilities Tax .....	43
Low Grade Iron Ore Specific Tax .....	43
Mobile Home Trailer Coach Tax.....	43
Neighborhood Enterprise Zone Facilities .....	43
State Education Tax .....	43
State Real Estate Transfer Tax .....	44
Technology Park Facilities Tax.....	44
Utility Property Tax .....	44

Transportation Taxes

Aircraft Weight Tax .....	45
Aviation Gasoline Tax.....	45
Diesel Fuel Tax.....	45
Gasoline Tax.....	45
Liquefied Petroleum Gas Tax.....	45
Marine Vessel Fuel Tax.....	45
Motor Carrier Fuel Tax .....	45
Motor Vehicle Registration Tax .....	46
Watercraft Registration Tax.....	46

**STATE REVENUE DEDICATION**

Business Privilege Taxes .....	48
Income Tax and Lottery Proceeds.....	48
Consumption Taxes.....	48
Property Taxes .....	49
Transportation Taxes.....	50



**Total  
State Revenue  
by  
Source**

**FY 2014-15  
through  
FY 2016-17**

		<u>Final</u>	<u>% of</u>	<u>Estimated</u>	<u>% of</u>	<u>Estimated</u>	<u>% of</u>
		<u>FY 2014-15</u>	<u>Total</u>	<u>FY 2015-16</u>	<u>Total</u>	<u>FY 2016-17</u>	<u>Total</u>
<b>TOTAL STATE REVENUE BY SOURCE</b>	Individual Income Tax	\$8,979.6	30.7%	\$9,401.2	32.4%	\$9,751.7	32.4%
	Sales and Use Taxes	\$8,706.1	29.7%	\$8,653.6	29.8%	\$8,684.5	28.9%
	Other Revenue	\$4,612.4	15.8%	\$4,339.3	15.0%	\$4,148.0	13.8%
	Transportation Tax Revenue	\$1,991.4	6.8%	\$2,012.8	6.9%	\$2,498.7	8.3%
	State Education Tax	\$1,857.7	6.3%	\$1,894.1	6.5%	\$1,938.9	6.4%
	Tobacco Taxes	\$954.5	3.3%	\$957.2	3.3%	\$948.4	3.2%
	Lottery	\$784.1	2.7%	\$850.0	2.9%	\$843.1	2.8%
	Other GF/GP and SAF Taxes	\$626.8	2.1%	\$694.8	2.4%	\$737.4	2.5%
	Net Business Taxes	\$765.1	2.6%	\$207.0	0.7%	\$536.6	1.8%
		<b>TOTAL</b>	<b>\$29,277.6</b>		<b>\$29,010.0</b>		<b>\$30,087.3</b>

**FY 2014-15  
through  
FY 2016-17**

(MILLIONS OF DOLLARS)

*Note: Percentages may not add to 100% due to rounding.*

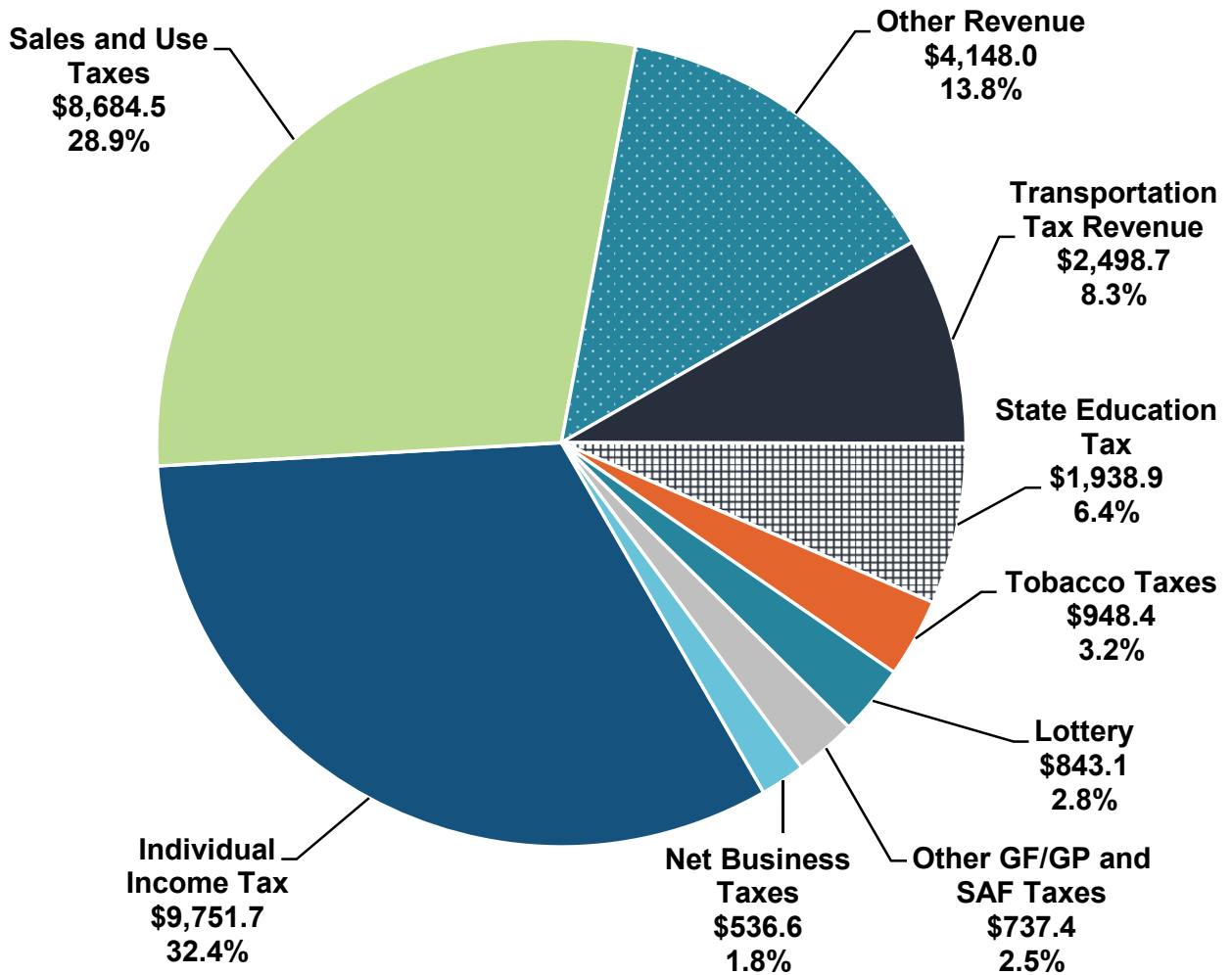
<b>INDIVIDUAL INCOME TAX</b>	Includes withholding, annual, and quarterly collections less refunds. The current tax rate is 4.25%.
<b>SALES AND USE TAXES</b>	Use tax is a specific excise tax on the use, storage, or consumption of tangible personal property not subject to the sales tax. The maximum allowable tax rate is currently 6% for both the sales tax and use tax.
<b>OTHER REVENUE</b>	Includes revenue from local agencies, state-provided services, licenses, permits not related to transportation, and other restricted state revenue.
<b>TRANSPORTATION TAX REVENUE</b>	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.
<b>STATE EDUCATION TAX</b>	Levied 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.
<b>TOBACCO TAXES</b>	Cigarette tax is \$2.00 per pack and the tax on other tobacco products is 32% of the wholesale price.
<b>LOTTERY</b>	Net lottery revenue is approximately 30% of total lottery sales.
<b>OTHER GF/GP AND SAF TAXES</b>	Includes liquor, beer, wine, gas and oil severance, utility property, real estate transfer, industrial facilities, and commercial forest taxes, enhanced enforcement, and penalties and interest.
<b>NET BUSINESS TAXES</b>	Includes Single Business Tax (SBT), Michigan Business Tax (MBT), Corporate Income Tax (CIT), and insurance company tax revenues. Effective January 1, 2012, the MBT was replaced with a 6% corporate income tax.



**STATE OF MICHIGAN  
TOTAL STATE REVENUE  
BY SOURCE  
ESTIMATED FY 2016-17**

**TOTAL RESOURCES: \$30,087.3 MILLION**

(Chart dollars in millions)







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

**FY 2014-15  
through  
FY 2016-17**

		<u>Final</u>	<u>% of</u>	<u>Estimated</u>	<u>% of</u>	<u>Estimated</u>	<u>% of</u>
		<u>FY 2014-15</u>	<u>Total</u>	<u>FY 2015-16</u>	<u>Total</u>	<u>FY 2016-17</u>	<u>Total</u>
<b>GENERAL FUND/ GENERAL PURPOSE TAX REVENUE BY SOURCE  FY 2014-15 through FY 2016-17</b>	Individual Income Tax	\$6,460.2	66.9%	\$6,739.6	72.1%	\$6,994.9	71.7%
	Sales Tax	\$1,118.8	11.6%	\$1,153.9	12.4%	\$1,181.9	12.1%
	Use Tax	\$975.0	10.1%	\$863.6	9.2%	\$642.9	6.6%
	Net Business Taxes	\$765.1	7.9%	\$207.0	2.2%	\$536.6	5.5%
	Tobacco Taxes	\$188.1	1.9%	\$188.8	2.0%	\$187.1	1.9%
	Other GF/GP Taxes	\$50.2	0.5%	\$86.9	0.9%	\$112.0	1.1%
	Liquor, Beer, and Wine Taxes	\$96.3	1.0%	\$103.5	1.1%	\$105.9	1.1%
<b>TOTAL</b>		<b>\$9,653.6</b>		<b>\$9,343.3</b>		<b>\$9,761.3</b>	

(MILLIONS OF DOLLARS)

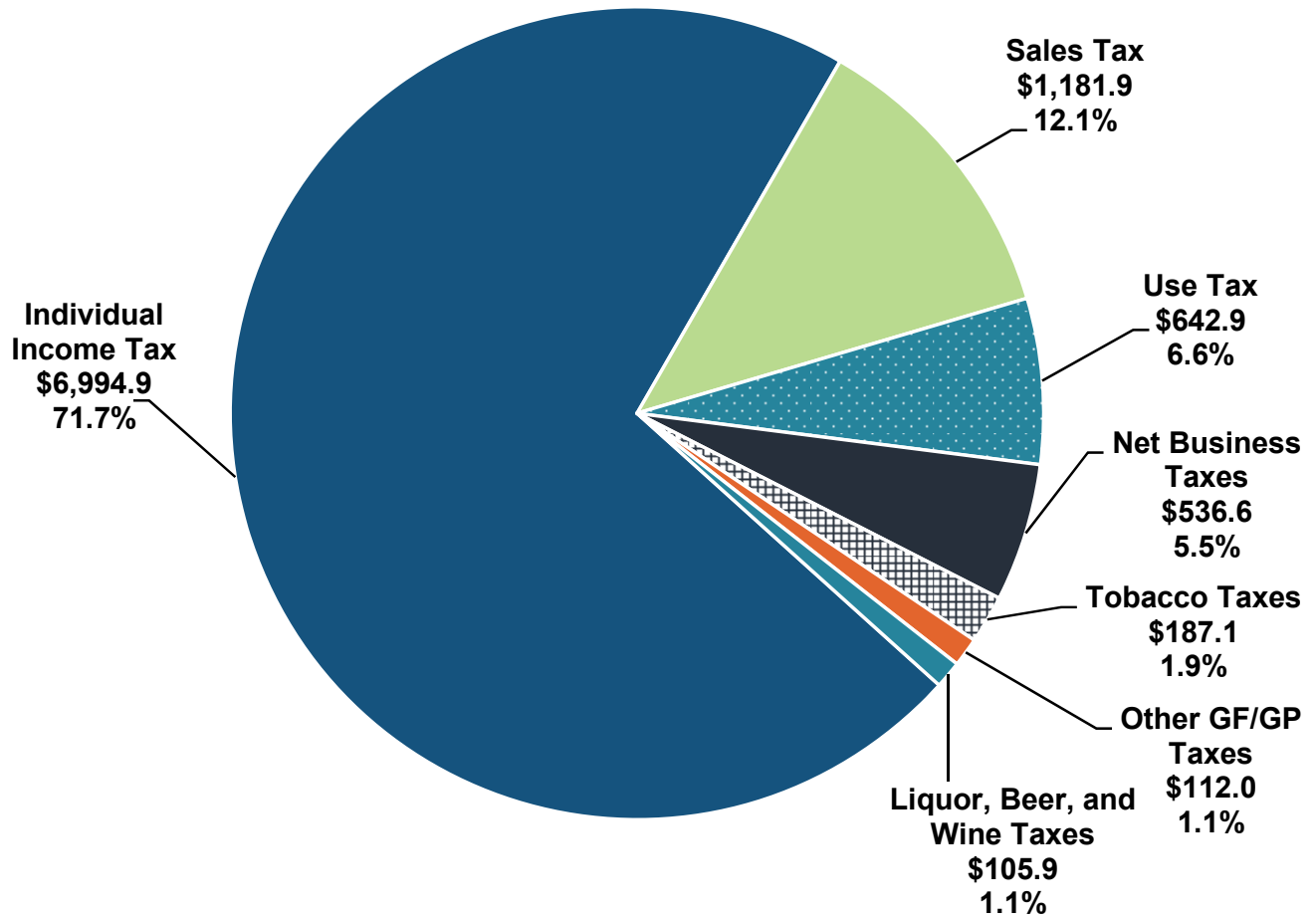
*Note: Percentages may not add to 100% due to rounding.*

<b>INDIVIDUAL INCOME TAX</b>	General Fund/General Purpose receives income tax revenue not allocated to the School Aid Fund. The current tax rate is 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. The 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. 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.
<b>NET BUSINESS TAXES</b>	Includes Single Business Tax (SBT), Michigan Business Tax (MBT), Corporate Income Tax (CIT), and insurance company tax revenues. Effective January 1, 2012, the MBT was replaced with a 6% corporate income tax.
<b>TOBACCO TAXES</b>	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.
<b>OTHER GF/GP TAXES</b>	Other GF/GP taxes include taxes on gas and oil severance, utility property, horse race wagering, the state essential services levy, and certain penalty and interest payments.
<b>LIQUOR, BEER, AND WINE TAXES</b>	Liquor tax revenue that is GF/GP is a 4% specific tax based on the retail 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 alcoholic content.

**STATE OF MICHIGAN  
GENERAL FUND/GENERAL PURPOSE TAX REVENUE  
BY SOURCE  
ESTIMATED FY 2016-17**

**TOTAL RESOURCES: \$9,761.3 MILLION**

(Chart dollars in millions)







**School Aid Fund  
Tax Revenue  
by  
Source**

**FY 2014-15  
through  
FY 2016-17**

		<u>Final</u>	<u>% of</u>	<u>Estimated</u>	<u>% of</u>	<u>Estimated</u>	<u>% of</u>
		<u>FY 2014-15</u>	<u>Total</u>	<u>FY 2015-16</u>	<u>Total</u>	<u>FY 2016-17</u>	<u>Total</u>
<b>SCHOOL AID FUND TAX REVENUE BY SOURCE</b>	Sales Tax	\$5,265.5	44.8%	\$5,316.7	44.1%	\$5,476.4	44.2%
	Individual Income Tax Earmarking	\$2,519.4	21.4%	\$2,660.8	22.0%	\$2,756.0	22.2%
	State Education Tax	\$1,857.7	15.8%	\$1,894.1	15.7%	\$1,938.9	15.6%
	Lottery Transfer	\$784.1	6.7%	\$850.0	7.0%	\$843.1	6.8%
	Use Tax	\$484.8	4.1%	\$480.0	4.0%	\$511.9	4.1%
	Tobacco Taxes	\$363.8	3.1%	\$361.4	3.0%	\$356.6	2.9%
	Real Estate Transfer Tax	\$258.4	2.2%	\$276.0	2.3%	\$287.7	2.3%
	Casino Wagering Tax	\$110.8	0.9%	\$112.0	0.9%	\$113.0	0.9%
	Other SAF Taxes	\$62.0	0.5%	\$65.3	0.5%	\$66.3	0.5%
	Liquor Excise Tax	\$49.1	0.4%	\$51.1	0.4%	\$52.5	0.4%
<b>TOTAL</b>		<b>\$11,755.7</b>		<b>\$12,067.4</b>		<b>\$12,402.4</b>	

(MILLIONS OF DOLLARS)

*Note: Percentages may not add to 100% due to rounding.*

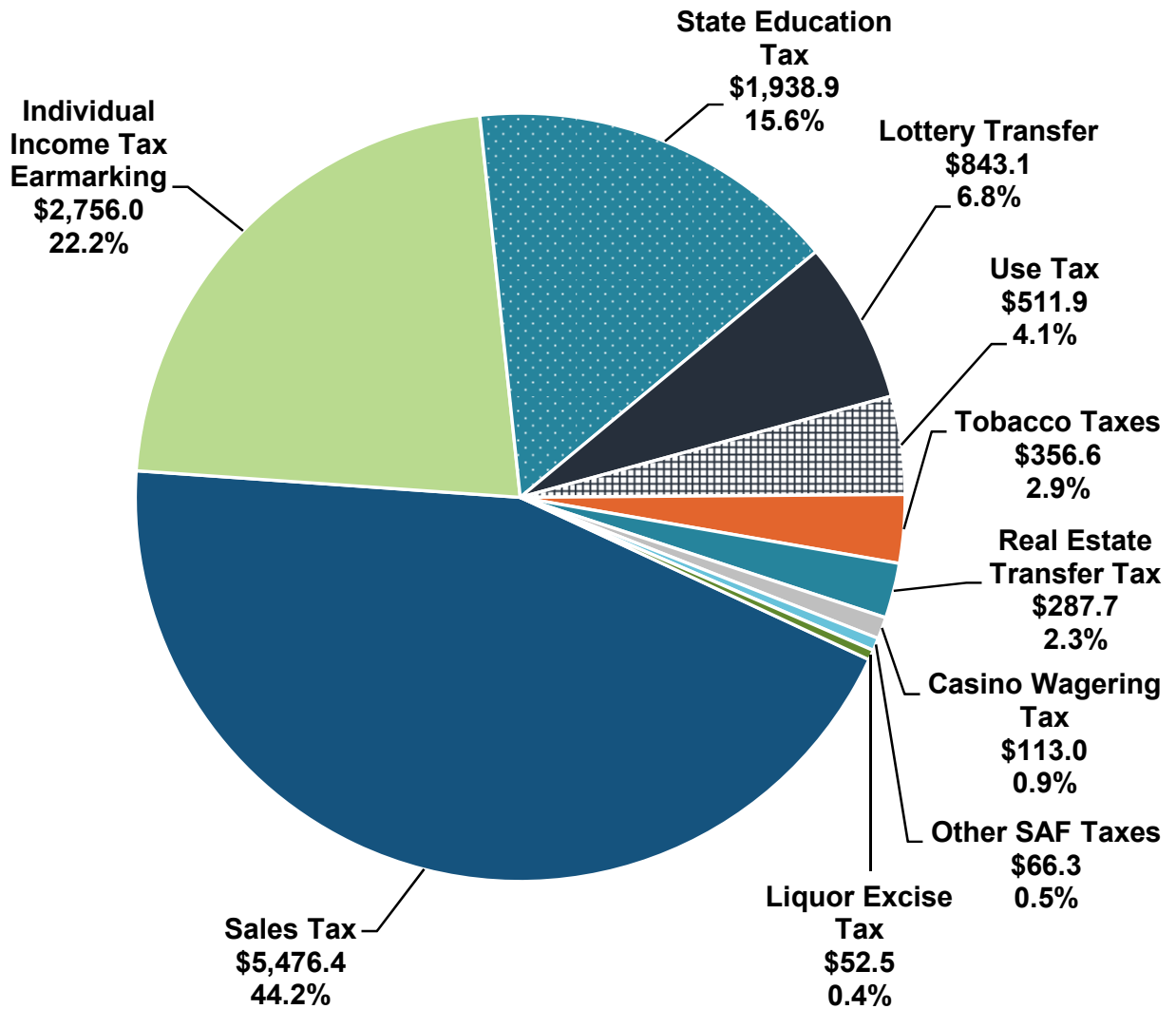
<b>SALES TAX</b>	School Aid Fund receives approximately 72.7% of total sales tax revenue. The current tax rate is 6%.
<b>INDIVIDUAL INCOME TAX EARMARKING</b>	School Aid Fund receives approximately 23.8% of gross income tax revenue.
<b>STATE EDUCATION TAX</b>	Levied on all real and personal property except exempt manufacturing personal property and property subject to the small parcel exemption. All revenue is dedicated to the School Aid Fund.
<b>LOTTERY TRANSFER</b>	School Aid Fund receives all of the net revenue from lottery sales.
<b>USE TAX</b>	The School Aid Fund receives one-third of use tax revenue collected at the 6% rate.
<b>TOBACCO TAXES</b>	School Aid Fund receives approximately 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 casino wagering tax revenue.
<b>OTHER SAF TAXES</b>	Includes industrial and commercial facilities tax and commercial forest tax.
<b>LIQUOR EXCISE TAX</b>	The Liquor Excise Tax is 4% of the retail price.



**STATE OF MICHIGAN  
SCHOOL AID FUND TAX REVENUE  
BY SOURCE  
ESTIMATED FY 2016-17**

**TOTAL RESOURCES: \$12,402.4 MILLION**

(Chart dollars in millions)







**Transportation  
Tax Revenue  
by  
Source**

**FY 2014-15  
through  
FY 2016-17**

TRANSPORTATION TAX REVENUE BY SOURCE  FY 2014-15 through FY 2016-17		Final	% of	Estimated	% of	Estimated	% of
		FY 2014-15	Total	FY 2015-16	Total	FY 2016-17	Total
	Motor Vehicle Registrations	\$981.2	49.3%	\$1,015.0	50.4%	\$1,188.7	47.6%
	Gasoline Tax	\$866.6	43.5%	\$856.0	42.5%	\$1,085.9	43.5%
	Diesel and Motor Carrier Fuel Tax	\$136.7	6.9%	\$135.9	6.8%	\$218.2	8.7%
	Aviation Fuel Tax	\$6.4	0.3%	\$5.5	0.3%	\$5.5	0.2%
	Liquefied Petroleum Tax	\$0.5	0.0%	\$0.4	0.0%	\$0.4	0.0%
	<b>TOTAL</b>	<b>\$1,991.4</b>		<b>\$2,012.8</b>		<b>\$2,498.7</b>	

(MILLIONS OF DOLLARS)

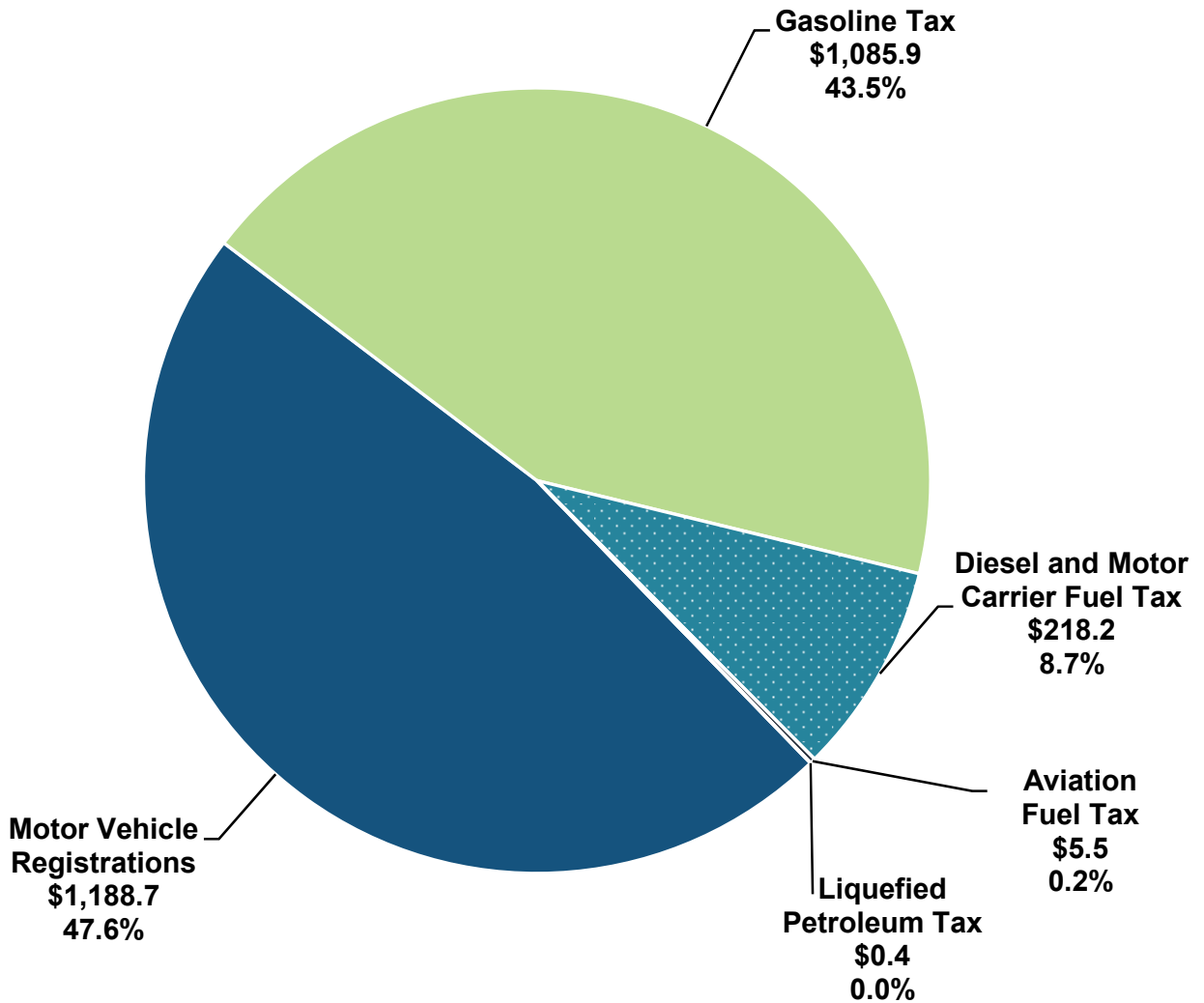
Note: Percentages may not add to 100% due to rounding.

<b>MOTOR VEHICLE REGISTRATIONS</b>	Based on weight, or type or price of vehicle. Registration fees will increase on January 1, 2017.
<b>GASOLINE TAX</b>	Levied at \$0.19 per gallon. The rate will increase to \$0.263 per gallon on January 1, 2017.
<b>DIESEL AND MOTOR CARRIER FUEL TAX</b>	Levied at \$0.15 per gallon. The rate will increase to \$0.263 per gallon on January 1, 2017.
<b>AVIATION FUEL TAX</b>	Levied at \$0.03 per gallon with a \$0.015 per gallon rebate to interstate scheduled operations.
<b>LIQUEFIED PETROLEUM TAX</b>	Levied at \$0.15 per gallon.

**STATE OF MICHIGAN  
TRANSPORTATION TAX REVENUE  
BY SOURCE  
ESTIMATED FY 2016-17**

**TOTAL RESOURCES: \$2,498.7 MILLION**

(Chart dollars in millions)







**Individual  
Income Tax  
Revenue  
Distribution**

**FY 2014-15  
through  
FY 2016-17**

		<u>Final</u>	<u>% of</u>	<u>Estimated</u>	<u>% of</u>	<u>Estimated</u>	<u>% of</u>
		<u>FY 2014-15</u>	<u>Total</u>	<u>FY 2015-16</u>	<u>Total</u>	<u>FY 2016-17</u>	<u>Total</u>
<b>INDIVIDUAL INCOME TAX REVENUE DISTRIBUTION</b>	<b>INCOME TAX COLLECTION</b>						
	Gross Collections	\$10,672.9		\$11,175.2		\$11,574.8	
	Refunds	(\$1,693.3)		(\$1,774.0)		(\$1,823.1)	
	<b>NET COLLECTIONS</b>	<b>\$8,979.6</b>		<b>\$9,401.2</b>		<b>\$9,751.7</b>	
<b>FY 2014-15 through FY 2016-17</b>	<b>INCOME TAX DISTRIBUTION</b>						
	General Fund/General Purpose	\$6,460.2	71.9%	\$6,739.6	71.7%	\$6,994.9	71.7%
	School Aid Fund	\$2,519.4	28.1%	\$2,660.8	28.3%	\$2,756.0	28.3%
	State Campaign Fund	(\$0.0)	0.0%	\$0.8	0.0%	\$0.8	0.0%
	<b>TOTAL</b>	<b>\$8,979.6</b>		<b>\$9,401.2</b>		<b>\$9,751.7</b>	

(MILLIONS OF DOLLARS)

*Note: Percentages may not add to 100% 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**

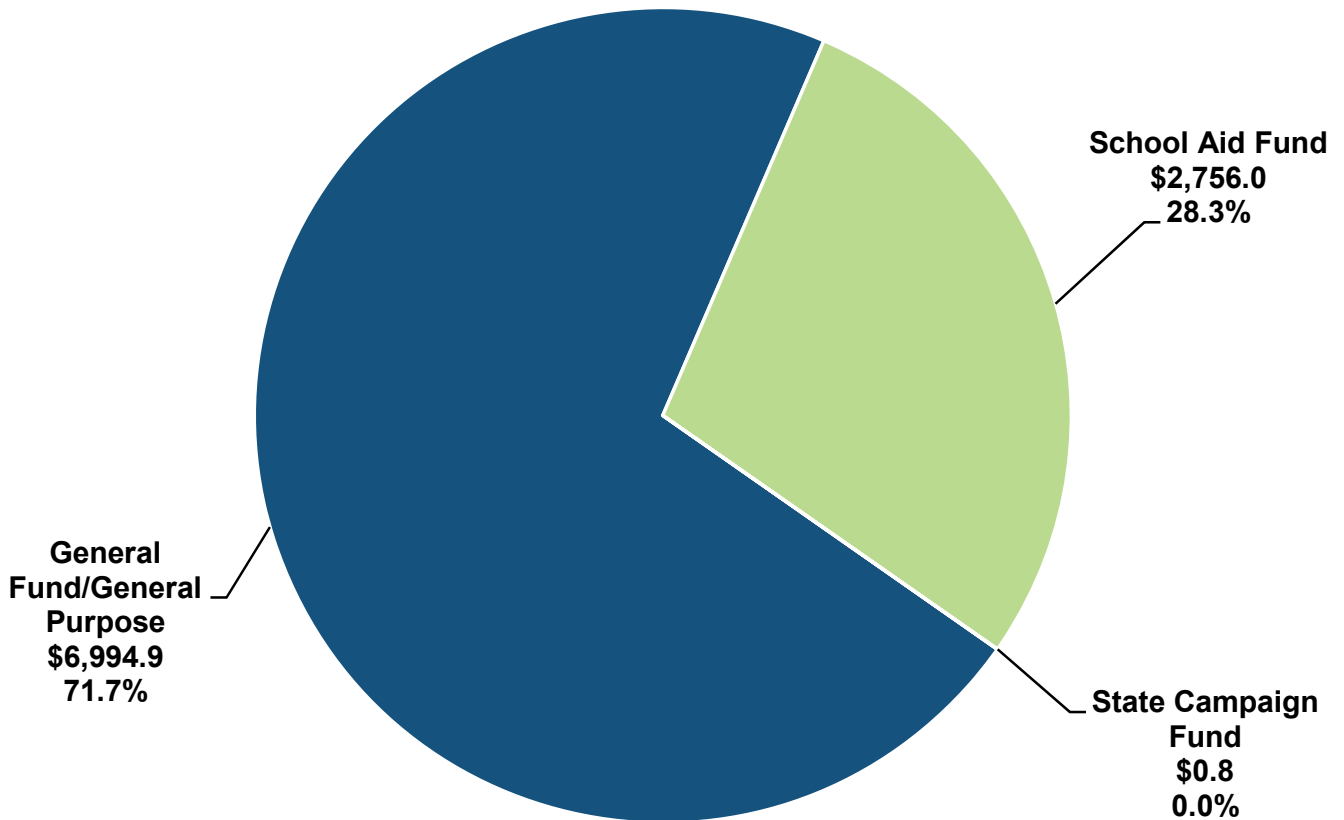
Taxpayers can choose to dedicate \$3.00 of income tax paid to this fund. Funds are distributed to all candidates for Governor who meet certain requirements.



**STATE OF MICHIGAN  
INDIVIDUAL INCOME TAX REVENUE  
DISTRIBUTION  
ESTIMATED FY 2016-17**

**TOTAL RESOURCES: \$9,751.7 MILLION**

(Chart dollars in millions)







# **Sales Tax Revenue Distribution**

**FY 2014-15  
through  
FY 2016-17**

		<u>Final</u>	<u>% of</u>	<u>Estimated</u>	<u>% of</u>	<u>Estimated</u>	<u>% of</u>
		<u>FY 2014-15</u>	<u>Total</u>	<u>FY 2015-16</u>	<u>Total</u>	<u>FY 2016-17</u>	<u>Total</u>
<b>SALES TAX REVENUE DISTRIBUTION</b>	School Aid Fund	\$5,265.5	72.7%	\$5,316.7	72.7%	\$5,476.4	72.7%
	General Fund/General Purpose	\$1,118.8	15.4%	\$1,153.9	15.8%	\$1,181.9	15.7%
	Constitutional Revenue Sharing	\$750.7	10.4%	\$745.8	10.2%	\$757.9	10.1%
	Comprehensive Transportation Fund	\$90.8	1.3%	\$84.6	1.2%	\$91.0	1.2%
	Aeronautics and Airport Funds					\$13.5	0.2%
	Health Initiative	\$9.0	0.1%	\$9.0	0.1%	\$9.0	0.1%
	Additional Revenue Sharing	\$11.5	0.2%				
<b>TOTAL</b>		<b>\$7,246.4</b>		<b>\$7,310.0</b>		<b>\$7,529.7</b>	

(MILLIONS OF DOLLARS)

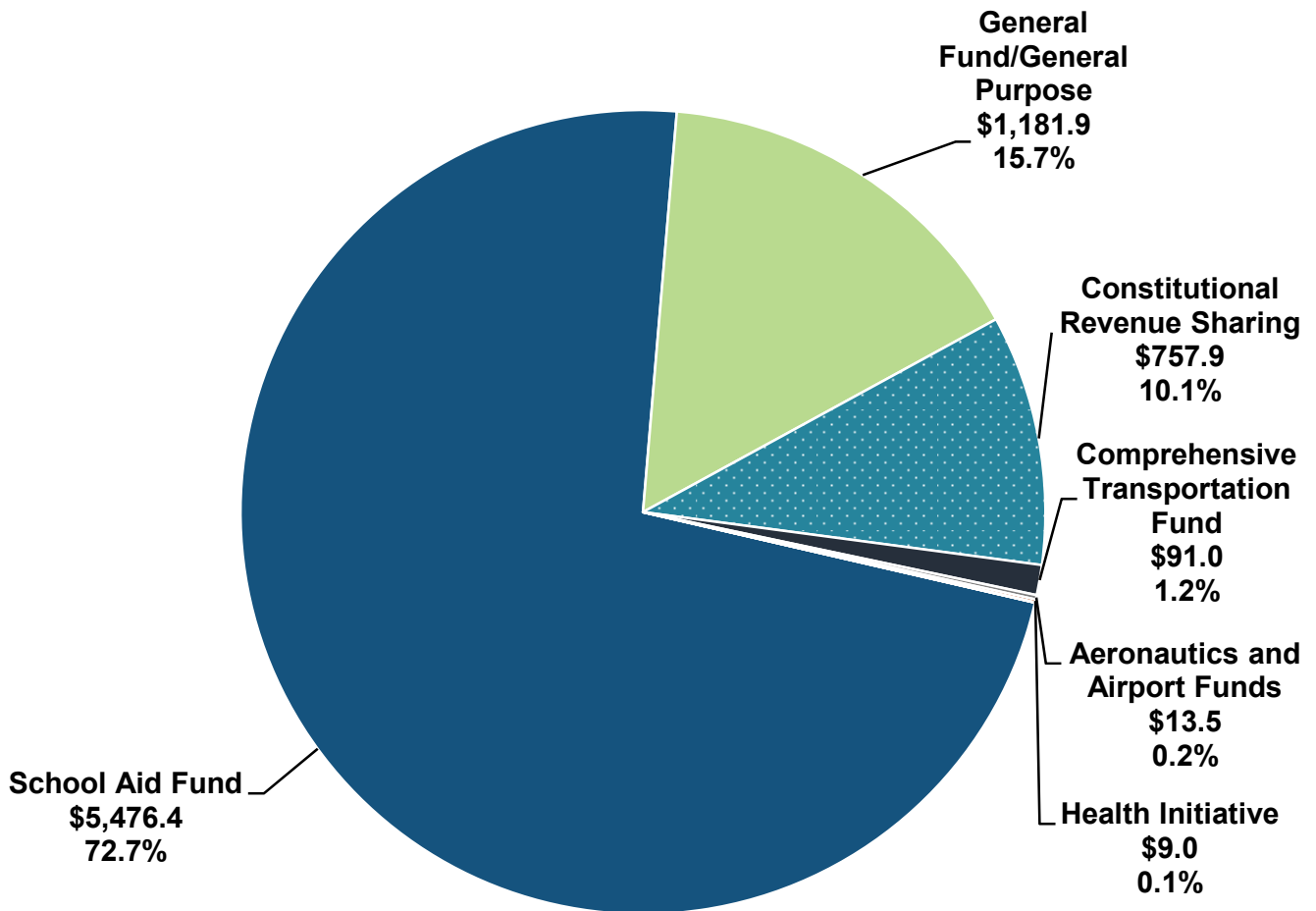
Note: Percentages may not add to 100% due to rounding.

<b>SCHOOL AID FUND</b>	Receives 60% of sales tax collections levied at a rate of 4% and 100% of 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>CONSTITUTIONAL REVENUE SHARING</b>	The State Constitution provides that 15% of 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 sales tax revenue. Revenue is used to plan and develop public transportation systems and finance bus and rail services.
<b>AERONAUTICS AND AIRPORT FUNDS</b>	Beginning on October 1, 2016, 2% of sales tax revenue collected from aviation fuel will be dedicated for aviation purposes. 35% will accrue to the State Aeronautics Fund with the remaining 65% will be earmarked to the Qualified Airport Fund.
<b>HEALTH INITIATIVE</b>	Annual appropriation for AIDS and workplace health programs.

**STATE OF MICHIGAN  
SALES TAX REVENUE  
DISTRIBUTION  
ESTIMATED FY 2016-17**

**TOTAL RESOURCES: \$7,529.7 MILLION**

(Chart dollars in millions)







**Net Business  
Tax  
Revenue  
Distribution**

**FY 2014-15  
through  
FY 2016-17**

		<u>Final</u>	<u>% of</u>	<u>Estimated</u>	<u>% of</u>	<u>Estimated</u>	<u>% of</u>
		<u>FY 2014-15</u>	<u>Total</u>	<u>FY 2015-16</u>	<u>Total</u>	<u>FY 2016-17</u>	<u>Total</u>
<b>NET BUSINESS TAX REVENUE DISTRIBUTION</b>	<b>BUSINESS TAX COLLECTION</b>						
	Corporate Income Tax (CIT)	\$1,078.1	140.9%	\$932.0	450.2%	\$966.5	180.1%
	Insurance Company Taxes	\$322.4	42.1%	\$316.0	152.7%	\$319.0	59.4%
	Single Business Tax (SBT)	\$3.9	0.5%	(\$10.0)	-4.8%	(\$5.0)	-0.9%
	Michigan Business Tax (MBT)	(\$639.4)	-83.6%	(\$1,031.0)	-498.1%	(\$743.9)	-138.6%
	<b>NET COLLECTIONS</b>	<b>\$765.1</b>		<b>\$207.0</b>		<b>\$536.6</b>	
	<b>BUSINESS TAX DISTRIBUTION</b>						
	General Fund/General Purpose	\$765.1	100.0%	\$207.0	100.0%	\$536.6	100.0%
	<b>TOTAL</b>	<b>\$765.1</b>		<b>\$207.0</b>		<b>\$536.6</b>	

(MILLIONS OF DOLLARS)

Note: Percentages may not add to 100% due to rounding.

**CORPORATE INCOME TAX (CIT)**

Taxes corporate income at a 6% rate. Applies only to C corporations.

**INSURANCE COMPANY 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 (SBT)**

Replaced by the MBT in 2008; a small number of taxpayers still remit SBT revenue or receive refunds from prior returns.

**MICHIGAN BUSINESS TAX (MBT)**

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**

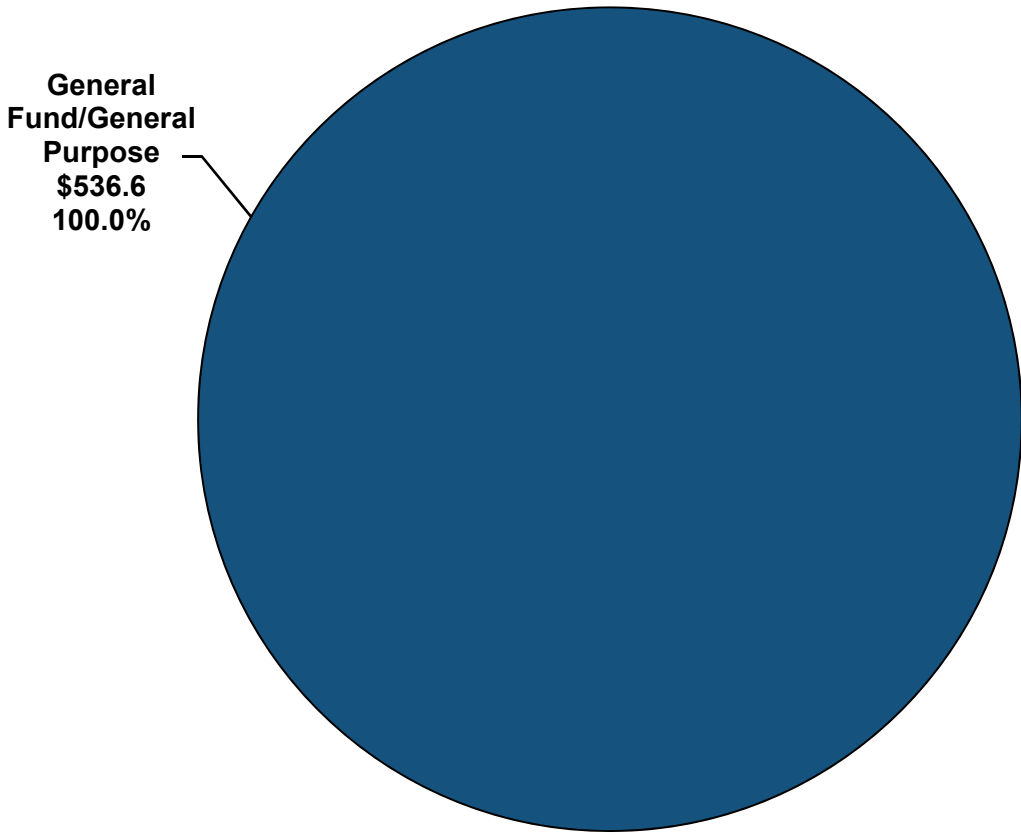
Receives all single business tax, Michigan business tax, and corporate income tax revenue.



**STATE OF MICHIGAN  
NET BUSINESS TAX REVENUE  
DISTRIBUTION  
ESTIMATED FY 2016-17**

**TOTAL RESOURCES: \$536.6 MILLION**

(Chart dollars in millions)







# **Tobacco Tax Revenue Distribution**

**FY 2014-15  
through  
FY 2016-17**

		<u>Final</u>	<u>% of</u>	<u>Estimated</u>	<u>% of</u>	<u>Estimated</u>	<u>% of</u>
		<u>FY 2014-15</u>	<u>Total</u>	<u>FY 2015-16</u>	<u>Total</u>	<u>FY 2016-17</u>	<u>Total</u>
<b>TOBACCO TAX REVENUE DISTRIBUTION</b>	School Aid Fund	\$363.8	38.1%	\$361.4	37.8%	\$356.6	37.6%
	Medicaid Trust Fund	\$333.3	34.9%	\$337.4	35.2%	\$335.8	35.4%
	General Fund/General Purpose	\$188.1	19.7%	\$188.8	19.7%	\$187.1	19.7%
	Healthy Michigan Fund	\$32.7	3.4%	\$32.6	3.4%	\$32.1	3.4%
	Health and Safety Fund	\$24.4	2.6%	\$21.2	2.2%	\$20.9	2.2%
	State Agencies	\$4.4	0.5%	\$8.0	0.8%	\$8.0	0.8%
	Wayne County	\$4.8	0.5%	\$4.8	0.5%	\$4.8	0.5%
	Capitol Historic Site Fund	\$3.0	0.3%	\$3.0	0.3%	\$3.1	0.3%
<b>TOTAL</b>		<b>\$954.5</b>		<b>\$957.2</b>		<b>\$948.4</b>	

**FY 2014-15  
through  
FY 2016-17**  
  
(MILLIONS OF DOLLARS)

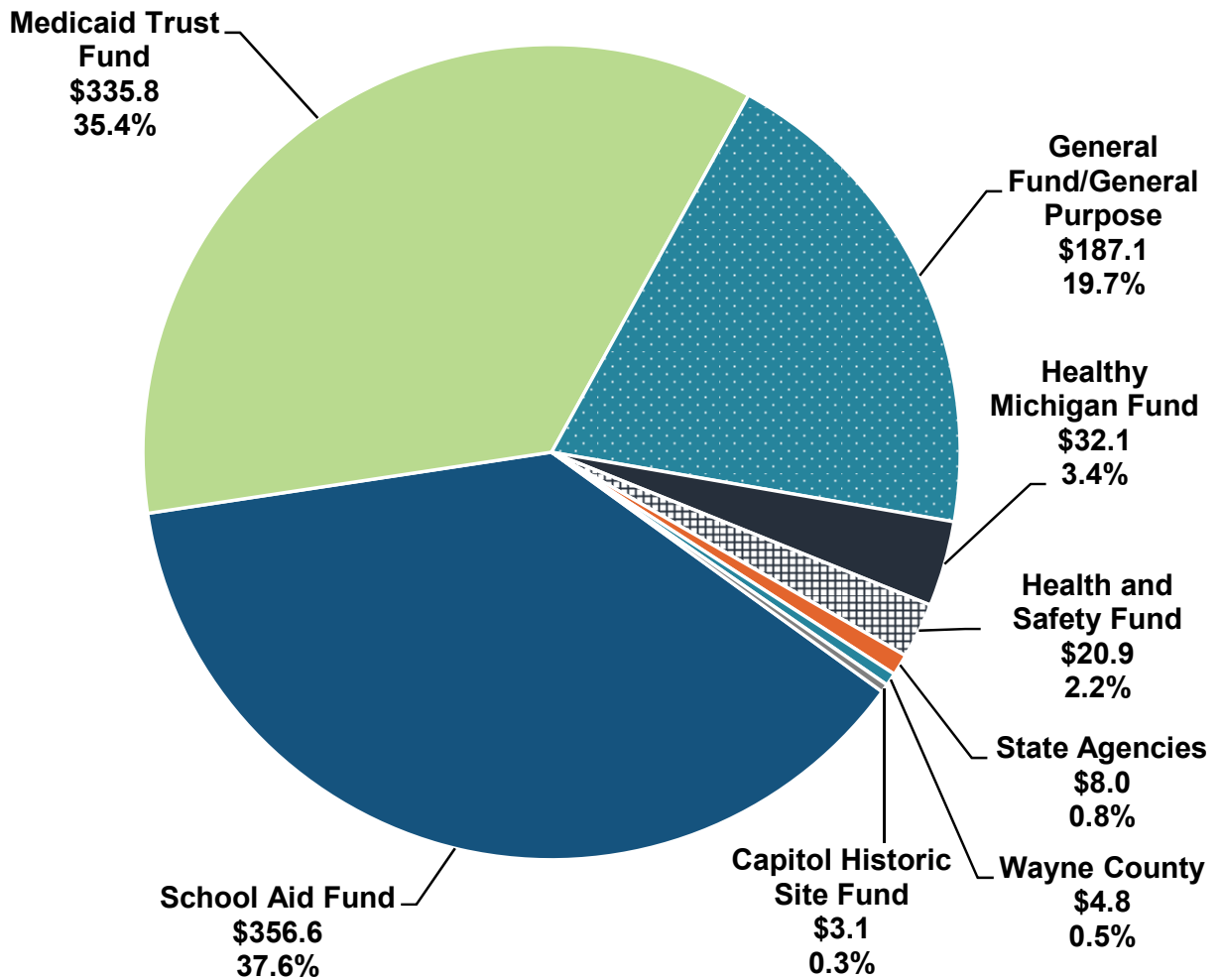
*Note: Percentages may not add to 100% due to rounding.*

<b>SCHOOL AID FUND</b>	Receives approximately 41.5% of cigarette tax proceeds.
<b>MEDICAID TRUST FUND</b>	Receives approximately 31.4% of the cigarette tax revenue and 75.0% of the other tobacco products tax revenue.
<b>GENERAL FUND/ GENERAL PURPOSE</b>	Receives approximately 19.2% 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 3.7% 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 2.8% of the cigarette tax.
<b>STATE AGENCIES</b>	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.
<b>WAYNE COUNTY</b>	Approximately 0.6% of cigarette tax revenue is earmarked for indigent health care.
<b>CAPITOL HISTORIC SITE FUND</b>	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 2016-17**

**TOTAL RESOURCES: \$948.4 MILLION**

(Chart dollars in millions)







# **Use Tax Revenue Distribution**

**FY 2014-15  
through  
FY 2016-17**

<b>USE TAX REVENUE DISTRIBUTION</b>	<b>General Fund/General Purpose</b>	<b>Final</b>	<b>% of</b>	<b>Estimated</b>	<b>% of</b>	<b>Estimated</b>	<b>% of</b>
		<b>FY 2014-15</b>	<b>Total</b>	<b>FY 2015-16</b>	<b>Total</b>	<b>FY 2016-17</b>	<b>Total</b>
	General Fund/General Purpose	\$975.0	66.8%	\$863.6	64.3%	\$642.9	55.7%
	School Aid Fund	\$484.8	33.2%	\$480.0	35.7%	\$511.9	44.3%
	<b>TOTAL</b>	<b>\$1,459.8</b>		<b>\$1,343.6</b>		<b>\$1,154.8</b>	

**FY 2014-15  
through  
FY 2016-17**

(MILLIONS OF DOLLARS)

Note: Percentages may not add to 100% due to rounding.

<b>GENERAL FUND/ GENERAL PURPOSE</b>	Receives use tax revenue from the 4% rate not levied by the Local Community Stabilization Authority (see note below).
<b>SCHOOL AID FUND</b>	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	\$96.1 million
FY 2016-17	\$380.6 million
FY 2017-18	\$410.5 million
FY 2018-19	\$437.7 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.

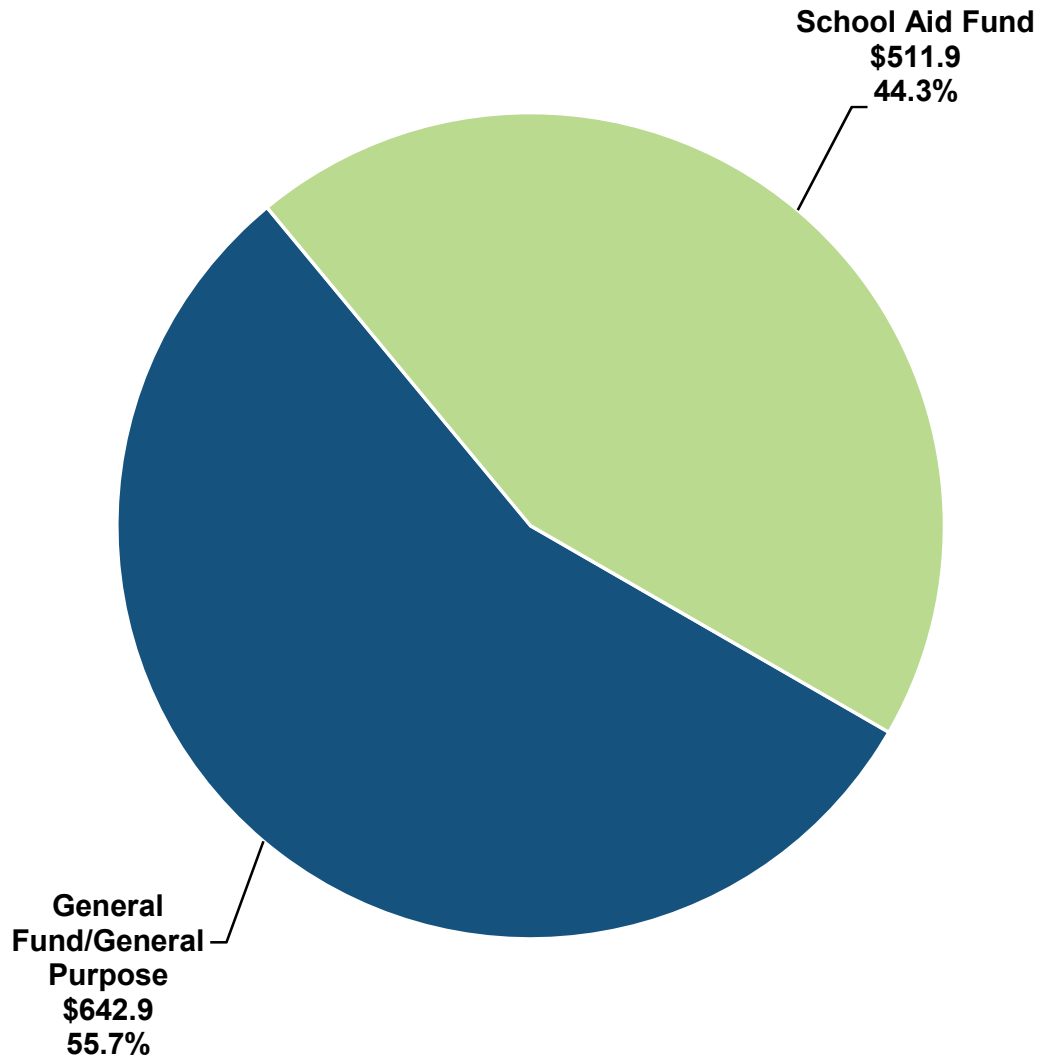
These amounts are not included in the state revenue figures above.



**STATE OF MICHIGAN  
USE TAX REVENUE  
DISTRIBUTION  
ESTIMATED FY 2016-17**

**TOTAL RESOURCES: \$1,154.8 MILLION**

(Chart dollars in millions)







**STATE  
AND LOCAL  
TAX  
INFORMATION**

**BUSINESS PRIVILEGE TAXES**FY 2014-15  
**Final Collections**

<b><u>ACCOMMODATIONS (HOTEL/MOTEL) TAX</u></b>	<b>\$23,627,664</b>
<b>ENACTED:</b> 1974 PA 263, 1985 PA 106	
<b>BASE:</b> Amount charged transient guests for lodging in a hotel/motel, depending on county and city populations and hotel/motel capacity	
<b>RATE:</b> Variable; up to 6% of amount transient guests pay for lodging	
<b>DISPOSITION:</b> General Fund Restricted and Convention Facilities Development Fund	

<b><u>AIRPORT PARKING EXCISE TAX</u></b>	<b>\$24,949,632</b>
<b>ENACTED:</b> 1987 PA 248	
<b>BASE:</b> Amount charged for parking	
<b>RATE:</b> 27% of amount charged for public parking at a "regional" airport	
<b>DISPOSITION:</b> Airport Parking Fund	

<b><u>CASINO WAGERING TAX</u></b>	<b>State portion \$110,784,946</b>
<b>ENACTED:</b> Voter-initiated law of 1996	
<b>BASE:</b> Adjusted gross receipts received by gaming licensee	
<b>RATE:</b> 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>	
<b>DISPOSITION:</b> State portion—42.6%; 100% School Aid Fund City of Detroit portion—57.4%	

<b><u>CORPORATE INCOME TAX</u></b>	<b>\$1,078,129,211</b>
<b>ENACTED:</b> 2011 PA 38	
<b>BASE:</b> Business income	
<b>RATE:</b> 6.0%	
<b>DISPOSITION:</b> General Fund/General Purpose	

<b><u>CORPORATE ORGANIZATION TAX</u></b>	<b>\$22,820,271</b>
<b>ENACTED:</b> 1972 PA 284	
<b>BASE:</b> Domestic—authorized capital stock; Foreign—capital stock attributable to Michigan	
<b>RATE:</b> 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	
<b>DISPOSITION:</b> General Fund Restricted	

<b><u>FOREIGN INSURANCE COMPANY RETALIATORY TAX</u></b>	<b>\$309,232,884</b>
<b>ENACTED:</b> 1956 PA 218; 2011 PA 38	
<b>BASE:</b> Gross premiums of out-of-state insurance companies	
<b>RATE:</b> Effective rate of 1.25%; Foreign insurance at single business tax equivalent or amount equal to foreign imposed costs, whichever is higher	
<b>DISPOSITION:</b> General Fund/General Purpose	

<b><u>INSURANCE COMPANY PREMIUMS TAX</u></b>	<b>\$13,171,941</b>
<b>ENACTED:</b> 1956 PA 218; 2011 PA 38	
<b>BASE:</b> Gross premiums of in-state insurance companies	
<b>RATE:</b> Effective rate of 1.25%	
<b>DISPOSITION:</b> General Fund/General Purpose	

**BUSINESS PRIVILEGE TAXES****FY 2014-15  
Final Collections**

<b><u>MICHIGAN BUSINESS TAX</u></b>	<b>(\$639,370,738)</b>
<b>ENACTED:</b> 2007 PA 36	
<b>BASE:</b> Business income and gross receipts less purchases from other firms	
<b>RATE:</b> 4.95% on business income and 0.80% on gross receipts less purchases from other firms	
<b>DISPOSITION:</b> General Fund/General Purpose	

<b><u>OIL AND GAS SEVERANCE TAX</u></b>	<b>\$30,447,606</b>
<b>ENACTED:</b> 1929 PA 48	
<b>BASE:</b> Gross cash market value of oil and gas severed	
<b>RATE:</b> Oil at 6.6%; Gas at 5%; Stripper wells and/or marginal properties at 4%	
<b>DISPOSITION:</b> General Fund/General Purpose	

<b><u>SIMULCAST WAGERING TAX</u></b>	<b>\$3,903,675</b>
<b>ENACTED:</b> 1995 PA 279	
<b>BASE:</b> Amounts wagered on interstate and inter-track simulcast horse races	
<b>RATE:</b> 3.5%	
<b>DISPOSITION:</b> Agriculture Equine Industry Development Fund	

<b><u>UNEMPLOYMENT INSURANCE CONTRIBUTIONS</u></b>	<b>\$1,478,150,000*</b>
<b>ENACTED:</b> 1936 PA 1 (Extra Session)	
<b>BASE:</b> Wages paid per covered employee up to \$9,000 limit, or wages equal to federal unemployment tax base—whichever is higher	
<b>RATE:</b> Variable	
<b>DISPOSITION:</b> Bureau of Worker's and Unemployment Compensation	
*FY 2013-14 collections. FY 2014-15 amount not available.	

**INCOME TAXES****FY 2014-15  
Final Collections**

<b><u>INDIVIDUAL INCOME TAX</u></b>	<b>Gross = \$10,672,893,653</b>
	<b>Net of Refunds = \$8,979,559,865</b>
<b>ENACTED:</b> 1967 PA 281	
<b>BASE:</b> Federal adjusted gross income of individuals, estates, and trusts, with adjustments	
<b>RATE:</b> 4.25%	
<b>DISPOSITION:</b> General Fund/General Purpose 23.8% of gross revenue to schools	

<b><u>UNIFORM CITY INCOME TAX</u></b>	<b>\$499,972,041</b>
<b>ENACTED:</b> 1964 PA 284	
<b>BASE:</b> Income of city residents and income earned in city	
<b>RATE:</b> 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; Highland Park, Grand Rapids, and Saginaw may levy 2.0% resident, 1.0% non-resident)	
<b>DISPOSITION:</b> General Fund of city	

**CONSUMPTION TAXES****FY 2014-15  
Final Collections**

<b><u>BEER TAX</u></b>	<b>\$35,863,814</b>
<b>ENACTED:</b> 1998 PA 58	
<b>BASE:</b> Beer manufactured or sold in Michigan	
<b>RATE:</b> \$6.30 per barrel (\$2 per barrel credit for small brewers)	
<b>DISPOSITION:</b> General Fund/General Purpose	
<b><u>LIQUOR TAX</u></b>	<b>\$98,675,254</b>
<b>ENACTED:</b> 1998 PA 58	
<b>BASE:</b> Retail selling of spirits	
<b>RATE:</b> 12%	
<b>DISPOSITION:</b> 4% specific—General Fund/General Purpose; 4% excise—School Aid Fund; 4% specific—Convention Facility Development Fund	
<b><u>SALES TAX</u></b>	<b>\$7,246,381,216</b>
<b>ENACTED:</b> 1933 PA 167	
<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>DISPOSITION:</b> About 10% Constitutional revenue sharing; 72.7% School Aid Fund; 1.0% Comprehensive Transportation Fund; Remainder to General Fund/General Purpose	
<b><u>TOBACCO PRODUCTS TAXES</u></b>	<b>\$954,480,695</b>
<b>ENACTED:</b> 1993 PA 327	
<b>BASE:</b> Tobacco products sold in Michigan	
<b>RATE:</b> Cigarettes at \$2.00 per pack; Other at 32% of wholesale price	
<b>DISPOSITION:</b> 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	
<b><u>UNIFORM CITY UTILITY USERS TAX</u></b>	<b>\$37,939,463</b>
<b>ENACTED:</b> 1990 PA 100	
<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>DISPOSITION:</b> To hire police officers	
<b><u>USE TAX</u></b>	<b>\$1,459,753,860</b>
<b>ENACTED:</b> 1937 PA 94	
<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>DISPOSITION:</b> 33.3% School Aid Fund; the remainder, less any amount levied by the Local Community Stabilization Authority, accrues to the General Fund.	
<b><u>WINE TAX</u></b>	<b>\$10,822,594</b>
<b>ENACTED:</b> 1998 PA 58	
<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	
<b>DISPOSITION:</b> General Fund/General Purpose	

**PROPERTY TAXES**

**FY 2014-15  
Final Collections**

<b><u>COMMERCIAL FOREST TAX</u></b>	<b>\$3,125,704</b>
<b>ENACTED:</b> 1995 PA 57	
<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>DISPOSITION:</b> To local units in same proportion as general property tax; school portion to School Aid Fund	
<b><u>COUNTY REAL ESTATE TRANSFER TAX</u></b>	<b>\$37,898,394</b>
<b>ENACTED:</b> 1966 PA 134	
<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>DISPOSITION:</b> General Fund of county in which tax is collected	
<b><u>INDUSTRIAL FACILITIES TAX</u></b>	<b>\$34,650,923</b>
<b>ENACTED:</b> 1974 PA 198	
<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 education tax plus 100% of the state education tax	
<b>DISPOSITION:</b> To local units in same proportion as general property tax; school portion to School Aid Fund	
<b><u>LOW GRADE IRON ORE SPECIFIC TAX</u></b>	<b>\$8,001,703</b>
<b>ENACTED:</b> 1951 PA 77	
<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>DISPOSITION:</b> To local units in same proportion as general property tax; school portion to School Aid Fund	
<b><u>MOBILE HOME TRAILER COACH TAX</u></b>	<b>\$2,026,794</b>
<b>ENACTED:</b> 1959 PA 243	
<b>BASE:</b> Occupied trailer coaches in licensed trailer coach parks	
<b>RATE:</b> \$3 per month per coach	
<b>DISPOSITION:</b> School Aid Fund—\$2 per coach; Counties and municipalities—\$0.50 per coach	
<b><u>NEIGHBORHOOD ENTERPRISE ZONE FACILITIES</u></b>	<b>Included in industrial facilities</b>
<b>ENACTED:</b> 1992 PA 147	
<b>BASE:</b> Rehabilitated facility—state equalized value in prior year of exemption, excluding land; New facility—state equalized value, excluding land	
<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	
<b>DISPOSITION:</b> To local units in same proportion as general property tax; school portion to School Aid Fund	
<b><u>STATE EDUCATION TAX</u></b>	<b>\$1,857,683,658</b>
<b>ENACTED:</b> 1993 PA 331	
<b>BASE:</b> Taxable value of all real and personal property (increase capped at the lesser of 5% or inflation)	
<b>RATE:</b> 6 mills	
<b>DISPOSITION:</b> School Aid Fund	

**PROPERTY TAXES**

**FY 2014-15  
Final Collections**

<b><u>STATE REAL ESTATE TRANSFER TAX</u></b>	<b>\$258,398,141</b>
<b>ENACTED:</b> 1993 PA 330	
<b>BASE:</b> Fair market value of property transferred	
<b>RATE:</b> \$3.75 per \$500 (0.75%) or fraction thereof of total value	
<b>DISPOSITION:</b> School Aid Fund	
<b><u>TECHNOLOGY PARK FACILITIES TAX</u></b>	<b>Included in industrial facilities</b>
<b>ENACTED:</b> 1984 PA 385	
<b>BASE:</b> SEV of facility, excluding land	
<b>RATE:</b> New facility—50% of 1993 school operating taxes, plus 50% of other property taxes, except state education tax	
<b>DISPOSITION:</b> To local units in same proportion as general property tax; school portion to School Aid Fund	
<b><u>UTILITY PROPERTY TAX</u></b>	<b>\$41,764,322</b>
<b>ENACTED:</b> 1905 PA 282	
<b>BASE:</b> Taxable value of all property of telephone, telegraph, railroad, car loaning, sleeping car, and express car companies (certain exemptions for railroads)	
<b>RATE:</b> Average statewide general property tax paid by other business property in preceding calendar year	
<b>DISPOSITION:</b> General Fund/General Purpose	



**TRANSPORTATION TAXES**

**FY 2014-15  
Final Collections**

<b><u>AIRCRAFT WEIGHT TAX</u></b>	<b>\$247,150</b>
ENACTED: 1945 PA 327	
BASE: The greater of maximum gross weight or maximum takeoff weight	
RATE: \$0.01 per pound	
DISPOSITION: Aeronautics Fund	
<b><u>AVIATION GASOLINE TAX</u></b>	<b>\$6,386,372</b>
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	
<b><u>DIESEL FUEL TAX</u></b>	<b>\$116,008,816</b>
ENACTED: 1951 PA 54	
BASE: Diesel fuel sold or used in vehicles operated on public highways (certain exemptions apply)	
RATE: \$0.15 per gallon	
DISPOSITION: Michigan Transportation Fund	
<b><u>GASOLINE TAX</u></b>	<b>\$866,609,209</b>
ENACTED: 1927 PA 150	
BASE: Gasoline sold or used in operating vehicles on public highways	
RATE: \$0.19 per gallon	
DISPOSITION: Michigan Transportation Fund	
<b><u>LIQUEFIED PETROLEUM GAS TAX</u></b>	<b>\$469,687</b>
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	
<b><u>MARINE VESSEL FUEL TAX</u></b>	<b>\$191,204</b>
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	
<b><u>MOTOR CARRIER FUEL TAX</u></b>	<b>\$20,705,402</b>
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 2014-15  
Final Collections**

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<b><u>MOTOR VEHICLE REGISTRATION TAX</u></b>	<b>\$981,178,986</b>
<b>ENACTED:</b> 1949 PA 300	
<b>BASE:</b> Weight of vehicle, or type or price of vehicle; maximum loaded weight for large trucks	
<b>RATE:</b> Varies	
<b>DISPOSITION:</b> Michigan Transportation Fund and Scrap Tire Regulation Fund	

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<b><u>WATERCRAFT REGISTRATION TAX</u></b>	<b>\$9,749,960</b>
<b>ENACTED:</b> 1995 PA 58	
<b>BASE:</b> Length of boat (certain exemptions apply)	
<b>RATE:</b> \$14 to \$448 (depending on length of boat); three-year registration period	
<b>DISPOSITION:</b> 17.5% State Waterways Fund; 33.5% Harbor Development Fund; 49% Marine Safety Fund	



**STATE  
REVENUE  
DEDICATION**

# FY 2014-15 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 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, 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% Convention Facility Development Fund	Statute

### SALES (at 2% Rate)

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

### 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 2014-15 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 REAL ESTATE TRANSFER

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

### MOBILE HOME TRAILER COACH

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

### TECHNOLOGY PARK FACILITIES

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

### NEIGHBORHOOD ENTERPRISE ZONE FACILITIES

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

# FY 2014-15 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**  
**Kyle I. Jen, Deputy Director**  
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<b>Agriculture and Rural Development</b>	William E. Hamilton
<b>Capital Outlay</b>	Benjamin Gielczyk
<b>Community Colleges</b>	Perry Zielak
<b>Corrections</b>	Robin R. Risko
<b>Education (Department)</b>	Samuel Christensen
<b>Environmental Quality</b>	Austin Scott
<b>General Government:</b>	
<b>Attorney General/Civil Rights/State (Department)/</b>	
<b>Technology, Management, and Budget</b>	Perry Zielak
<b>Executive Office/Legislature/Legislative Auditor General/Lottery/</b>	
<b>Michigan Strategic Fund/Talent and Economic Development/Treasury</b>	Benjamin Gielczyk
<b>Health and Human Services:</b>	
<b>Human Services</b>	Viola Bay Wild
<b>Medicaid/Physical and Behavioral Health</b>	Kevin Koorstra; Kyle I. Jen
<b>Public Health/Aging/Departmentwide Administration</b>	Susan Frey
<b>Higher Education</b>	Marilyn Peterson
<b>Insurance and Financial Services</b>	Paul B.A. Holland
<b>Judiciary</b>	Robin R. Risko
<b>Licensing and Regulatory Affairs</b>	Paul B.A. Holland
<b>Military and Veterans Affairs</b>	Kent Dell
<b>Natural Resources</b>	Austin Scott
<b>Natural Resources Trust Fund</b>	Benjamin Gielczyk; Austin Scott
<b>School Aid</b>	Bethany Wicksall; Samuel Christensen
<b>State Police</b>	Kent Dell
<b>Transportation</b>	William E. Hamilton
<b>Unemployment Insurance</b>	Paul B.A. Holland
<b>Economic/Revenue Forecast; Local Finance; Tax Analysis</b>	Jim Stansell
<b>Revenue Sharing</b>	Jim Stansell; Benjamin Gielczyk
<b>Legislative Analysis</b>	Chris Couch Edith Best; Jennifer McInerney; Josh Roesner; Sue Stutzky
<b>Fiscal Oversight, Audit, and Litigation</b>	Mary Ann Cleary
<b>Retirement</b>	Bethany Wicksall; Kyle I. Jen
<b>Supplemental Coordinator</b>	Kyle I. Jen
<b>Transfer Coordinator</b>	Viola Bay Wild
<b>Administrative Assistant/Publications</b>	Kathryn Bateson
<b>Budget Assistant/HFA Internet</b>	Tumai Burriss
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