

MICHIGAN REVENUE REPORT

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A portion of gross personal income tax collections is distributed to local units of government on a per capita basis. Because of the way this revenue sharing program is set up, local governmental units do not necessarily gain proportionately from increases in income tax collections nor lose from declines.

Income tax collections continue to show improvement over levels of a year earlier. Collections for January were more than 25% higher than for January 1983. Part of this increase is attributable to the income tax hike, but if the collections are compared using the base tax of 4.6%, January collections were still 10% above collections for January 1983 and followed the 12.1% increase of December. The income tax increase notwithstanding, year-to-date income tax collections (November to January, as October collections are credited to the preceding fiscal year) are slightly below the government's fiscal year 1984 projection of income tax receipts.

Type of Revenue	Monthly Tax Collections (dollars in thousands)					
	Preliminary Jan. 1984	Jan. 1983	Percent Change	FY 1984 Year to Date	FY 1983 Year to Date	Percent Change
Personal Income Tax	\$364,654	\$294,538	+ 23.8	\$1,339,820	\$ 974,326	+ 37.9
SAPTA ^a	17,592	—	—	86,967	—	—
Gross Personal Income Tax	382,251	294,538	+ 29.8	1,406,787	974,326	+ 44.8
Less: Refunds	-57,540	-12,231	+ 81.7	-94,826	- 62,232	+ 50.0
Net Personal Income Tax	324,711	282,307	+ 15.0	1,311,961	908,094	+ 45.5
Net Sales Tax	159,249	164,772	- 3.4	606,710	562,687	+ 7.8
Net Use Tax	28,828	21,442	+ 34.4	97,216	88,357	+ 10.0
Net Single Business Tax	—	—	—	377,231	298,771	+ 26.3
Net Cigarette Tax	20,940	24,647	- 15.0	82,081	87,344	- 6.0
Net Motor Fuel Tax	41,009	35,650	+ 15.0	169,562	138,943	+ 22.0
All Other Taxes and Fees	110,935	92,801	+ 19.6	538,558	492,232	+ 9.4
TOTAL NET COLLECTIONS	\$877,672	\$697,913	+ 25.8	\$3,183,319	\$2,488,433	+ 28.3

^a State Accounting and Fiscal Responsibility Account.

On March 29, 1983 the personal income tax rate was increased to 6.35% from 4.6%, retroactive to January 1, 1983.

^b Collections at the 4.6% personal income tax rate.

Not applicable as the figures are not comparable; preliminary 1984 numbers are before identification and appropriate distribution of miscellaneous receipts, while 1983 numbers reflect the results of this distribution.

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