

**MAJOR STATE AND LOCAL TAXES IN MICHIGAN a)**  
**FY 1983-84 TO FY 2006-07**  
(dollars in millions)

Fiscal Year	Personal Income Tax b)	Sales & Use Taxes	Business Taxes c)	Property Taxes b)	Local Income Taxes	Detroit Utility Users Excise Tax	Other State Taxes	Total Major State & Local Taxes	Total State & Local Taxes Per Capita (Actual \$s)	Per Capita Personal Income (Actual \$s)	S&L Taxes as a % of Personal Income
1983-84	\$3,884.7	\$2,242.3	\$1,638.7	\$4,648.0	\$327.7	\$54.4	\$1,365.6	\$14,161.4	\$1,564.9	\$13,331	11.7
1984-85	3,877.6	2,480.1	1,728.5	4,866.2	362.0	51.5	1,460.9	14,826.8	1,633.6	14,468	11.3
1985-86	3,770.7	2,673.9	1,918.2	5,100.1	373.6	56.5	1,546.5	15,439.5	1,691.5	15,447	11.0
1986-87	3,982.8	2,746.2	1,903.9	5,393.0	371.9	49.9	1,596.8	16,044.5	1,746.3	15,888	11.0
1987-88	4,261.0	2,863.7	2,111.0	5,789.6	387.9	50.4	1,736.9	17,200.5	1,866.0	16,744	11.1
1988-89	4,523.0	3,091.1	2,200.8	6,306.7	395.7	51.2	1,792.9	18,361.4	1,984.3	17,950	11.1
1989-90	4,726.8	3,145.2	2,151.9	6,863.6	393.5	56.3	1,857.6	19,194.9	2,061.5	18,731	11.0
1990-91	4,629.4	3,146.2	2,028.2	7,434.8	387.2	48.3	1,881.2	19,555.3	2,080.3	19,099	10.9
1991-92	4,865.9	3,218.1	2,132.3	7,846.1	400.7	50.6	1,989.2	20,502.9	2,163.0	20,000	10.8
1992-93	5,149.4	3,435.2	2,244.5	8,265.4	413.9	48.9	2,006.6	21,563.9	2,260.3	20,920	10.8
1993-94	5,494.3	4,500.4	2,491.8	7,128.7	456.8	53.6	2,114.3	22,239.9	2,317.2	22,236	10.4
1994-95	5,442.8	5,827.1	2,624.2	6,530.2	474.0	49.6	2,479.8	23,427.7	2,421.2	23,376	10.4
1995-96	5,846.5	6,206.5	2,704.2	6,971.7	496.6	48.9	2,630.4	24,904.8	2,552.1	24,010	10.6
1996-97	6,376.7	6,482.0	2,730.0	7,377.6	516.8	53.5	2,732.1	26,268.7	2,678.0	25,061	10.7
1997-98	6,775.4	6,776.6	2,809.9	7,831.4	545.9	49.5	3,047.0	27,835.7	2,826.6	26,480	10.7
1998-99	7,377.6	7,184.7	2,892.6	8,231.6	537.6	49.0	3,272.6	29,545.7	2,985.3	27,778	10.7
1999-2000	7,629.0	7,632.9	2,885.5	8,723.7	550.0	52.8	3,319.4	30,793.3	3,093.1	29,279	10.6
2000-01	7,265.6	7,685.9	2,586.0	9,356.2	520.0	50.3	3,361.3	30,825.2	3,080.4	29,792	10.3
2001-02	6,696.0	7,746.3	2,640.7	10,057.7	503.6	55.8	3,388.6	31,088.7	3,095.3	30,061	10.3
2002-03	6,518.3	7,652.4	2,515.4	10,904.2	459.5	51.3	3,611.1	31,712.2	3,147.5	30,815	10.2
2003-04	6,574.9	7,790.0	2,496.3	11,365.8	479.9	51.4	4,172.6	32,930.9	3,259.6	31,370	10.4
2004-05	6,922.7	8,001.5	2,623.1	11,856.9	461.0	51.6	4,473.6	34,390.4	3,405.0	32,501	10.5
2005-06	7,058.9	8,051.9	2,579.3	12,521.9	458.2	59.1	4,503.9	35,233.2	3,498.2	33,547	10.4
2006-07	7,324.8	7,932.6	2,480.8	13,228.4	472.4	58.1	4,550.4	36,047.5	3,579.0	34,736	10.3

Note: State government tax data are by State fiscal year (Oct.-Sept.); State and local property tax data are estimated on a State fiscal year basis, the Detroit utility users tax is on a July-to-June fiscal year, and local income tax data is on a calendar year basis.

- a) Does not include all local taxes. Local taxes not included are commercial forest tax, industrial and commercial facilities taxes, technological facilities tax, commercial housing facilities tax, enterprise zone facilities tax, neighborhood enterprise zone tax, mobile home trailer tax, iron ore specific tax, and county real estate transfer tax.
- b) The State provided homestead property tax credit, which is a refundable credit administered through the income tax, is shown as a property tax reduction in this table.
- c) Business taxes include the following State taxes: corporate income, financial institutions, single business, utility property (telephone and telegraph, railroad property, and car loaning), oil and gas severance, commercial forest, industrial and commercial facilities, insurance company, horse race wagering, and casino gaming taxes.

Source: Department of Management and Budget, Comprehensive Annual Financial Report, various issues; Department of Treasury, Ad Valorem Property Tax Levy Report; and Senate Fiscal Agency.