

Exhibit 22
Estimated Michigan Sales Tax Revenue by County
2008

<u>County</u>	<u>Population (thousands)</u>	<u>Personal Income (thousands)</u>	<u>Personal Income Per Person</u>	<u>Estimated Tax Revenue (thousands)</u>	<u>Rank</u>	<u>Tax Per Person</u>	<u>Rank</u>
Alcona	11.3	\$285,790	\$25,293	\$5,281	74	\$467	77
Alger	9.5	225,631	23,728	\$4,308	78	453	80
Allegan	113.4	3,608,864	31,837	\$70,072	18	618	25
Alpena	29.6	927,669	31,340	\$17,727	48	599	27
Antrim	24.0	737,857	30,727	\$14,073	56	586	32
Arenac	16.4	446,575	27,273	\$8,527	66	521	55
Baraga	8.6	220,719	25,767	\$4,232	79	494	67
Barry	58.8	1,925,623	32,743	\$37,298	28	634	21
Bay	107.6	3,332,427	30,971	\$64,177	21	596	29
Benzie	17.4	517,602	29,763	\$9,886	65	568	40
Berrien	160.3	5,397,858	33,669	\$104,073	13	649	16
Branch	45.8	1,185,753	25,901	\$22,890	40	500	64
Calhoun	136.4	4,317,471	31,652	\$83,411	17	611	26
Cass	50.4	1,663,063	32,983	\$32,158	32	638	19
Charlevoix	26.0	939,145	36,120	\$18,068	46	695	10
Cheboygan	26.5	742,049	28,018	\$14,147	55	534	51
Chippewa	38.8	953,593	24,586	\$18,403	45	474	72
Clare	30.3	800,973	26,392	\$15,266	53	503	60
Clinton	69.8	2,507,402	35,913	\$48,662	25	697	9
Crawford	14.4	356,985	24,743	\$6,814	70	472	74
Delta	37.2	1,108,353	29,760	\$21,194	43	569	39
Dickinson	26.9	919,649	34,209	\$17,591	49	654	15
Eaton	106.8	3,514,896	32,906	\$68,114	19	638	20
Emmet	33.6	1,273,469	37,935	\$24,541	38	731	6
Genesee	428.9	12,646,248	29,488	\$244,924	6	571	37
Gladwin	26.0	639,810	24,643	\$12,116	62	467	78
Gogebic	16.1	445,463	27,717	\$8,441	67	525	52
Grand Traverse	85.9	3,104,898	36,129	\$60,010	22	698	8
Gratiot	42.3	1,145,155	27,047	\$22,117	42	522	54
Hillsdale	45.9	1,237,083	26,923	\$23,819	39	518	57
Houghton	35.3	922,111	26,107	\$17,761	47	503	61
Huron	32.6	1,175,167	36,024	\$22,408	41	687	11
Ingham	278.0	9,363,466	33,685	\$182,351	7	656	14
Ionia	63.9	1,621,186	25,371	\$31,582	33	494	66
Iosco	26.1	678,838	26,005	\$12,776	60	489	68
Iron	11.8	357,393	30,277	\$6,749	72	572	36
Isabella	66.7	1,844,192	27,639	\$35,964	30	539	49
Jackson	160.3	4,745,451	29,610	\$91,816	16	573	35
Kalamazoo	246.2	8,662,318	35,190	\$168,166	8	683	13
Kalkaska	17.1	422,250	24,632	\$8,129	68	474	73
Kent	604.7	21,225,291	35,099	\$413,135	4	683	12
Keweenaw	2.3	68,300	30,048	\$1,296	83	570	38
Lake	11.0	274,615	24,926	\$5,193	75	471	75
Lapeer	90.9	2,802,528	30,829	\$54,430	24	599	28

Exhibit 22 (continued)
Estimated Michigan Sales Tax Revenue by County
2008

<u>County</u>	<u>Population (thousands)</u>	<u>Personal Income (thousands)</u>	<u>Personal Income Per Person</u>	<u>Estimated Tax Revenue (thousands)</u>	<u>Rank</u>	<u>Tax Per Person</u>	<u>Rank</u>
Leelanau	21.8	\$888,214	\$40,656	\$17,017	50	\$779	3
Lenawee	100.7	3,081,404	30,594	\$59,557	23	591	31
Livingston	182.6	7,127,559	39,039	\$138,795	10	760	5
Luce	6.6	146,222	22,158	\$2,799	82	424	83
Mackinac	10.7	351,552	32,957	\$6,682	73	626	22
Macomb	830.0	30,264,691	36,462	\$585,644	3	706	7
Manistee	24.6	691,092	28,079	\$13,175	59	535	50
Marquette	65.5	2,018,737	30,838	\$38,969	27	595	30
Mason	28.6	845,064	29,515	\$16,143	52	564	41
Mecosta	41.8	1,034,440	24,747	\$19,923	44	477	71
Menominee	24.2	694,151	28,736	\$13,277	57	550	46
Midland	82.6	3,466,961	41,990	\$67,105	20	813	2
Missaukee	15.0	367,826	24,541	\$7,060	69	471	76
Monroe	152.9	5,105,418	33,397	\$99,036	14	648	17
Montcalm	62.8	1,430,035	22,755	\$27,638	35	440	82
Montmorency	10.2	249,336	24,481	\$4,645	76	456	79
Muskegon	174.6	4,898,718	28,062	\$94,853	15	543	47
Newaygo	49.1	1,304,191	26,577	\$25,182	36	513	58
Oakland	1,202.4	64,506,257	53,650	\$1,252,327	1	1,042	1
Oceana	27.8	738,361	26,585	\$14,220	54	512	59
Ogemaw	21.2	536,481	25,314	\$10,159	64	479	70
Ontonagon	6.7	199,009	29,592	\$3,734	81	555	45
Osceola	22.9	577,023	25,218	\$11,062	63	483	69
Oscoda	8.9	213,784	24,064	\$4,024	80	453	81
Otsego	23.7	689,740	29,152	\$13,252	58	560	44
Ottawa	260.9	8,611,656	33,009	\$167,467	9	642	18
Presque Isle	13.6	361,848	26,657	\$6,790	71	500	63
Roscommon	25.0	668,364	26,768	\$12,528	61	502	62
Saginaw	200.9	6,054,484	30,143	\$116,824	11	582	33
Sanilac	43.0	1,295,183	30,143	\$24,872	37	579	34
Schoolcraft	8.2	241,714	29,571	\$4,593	77	562	42
Shiawassee	70.8	1,924,255	27,163	\$37,194	29	525	53
St. Clair	168.9	5,396,903	31,956	\$104,462	12	619	24
St. Joseph	62.3	1,747,226	28,058	\$33,775	31	542	48
Tuscola	56.1	1,447,497	25,818	\$27,881	34	497	65
Van Buren	78.0	2,256,197	28,934	\$43,676	26	560	43
Washtenaw	344.8	13,482,692	39,107	\$262,944	5	763	4
Wayne	1,949.0	62,551,192	32,094	\$1,213,451	2	623	23
Wexford	31.7	855,522	27,010	\$16,452	51	519	56
Totals	10,002.5	349,612,178	\$34,953	\$6,773,276		\$677	

Source: Bureau of Economic Analysis. Calculated and compiled by Office of Revenue and Tax Analysis.

Exhibit 22
Estimated Michigan Sales Tax Revenue by County
2007

<u>County</u>	<u>Population (thousands)</u>	<u>Personal Income (thousands)</u>	<u>Personal Income Per Person</u>	<u>Estimated Tax Revenue (thousands)</u>	<u>Rank</u>	<u>Tax Per Person</u>	<u>Rank</u>
Alcona	11.6	\$262,613	\$22,737	\$4,724	74	\$409	79
Alger	9.6	219,420	22,885	\$4,093	77	427	73
Allegan	112.6	3,425,663	30,423	\$65,004	18	577	23
Alpena	29.7	847,513	28,534	\$15,806	50	532	35
Antrim	24.2	705,975	29,126	\$13,153	55	543	32
Arenac	16.6	410,826	24,820	\$7,658	66	463	60
Baraga	8.7	202,269	23,381	\$3,787	79	438	69
Barry	59.1	1,835,710	31,053	\$34,755	29	588	20
Bay	107.4	3,184,007	29,656	\$59,909	21	558	28
Benzie	17.5	492,358	28,165	\$9,184	64	525	37
Berrien	159.3	5,121,395	32,140	\$96,468	13	605	16
Branch	46.2	1,114,741	24,146	\$21,028	40	455	62
Calhoun	136.3	4,075,917	29,897	\$76,943	17	564	25
Cass	50.5	1,557,324	30,853	\$29,426	32	583	22
Charlevoix	26.1	922,922	35,304	\$17,357	45	664	10
Cheboygan	26.7	688,286	25,767	\$12,808	56	479	53
Chippewa	38.9	884,027	22,708	\$16,665	46	428	72
Clare	30.7	732,297	23,869	\$13,620	53	444	66
Clinton	69.6	2,338,396	33,580	\$44,356	25	637	12
Crawford	14.5	330,003	22,698	\$6,148	70	423	77
Delta	37.3	1,043,961	27,974	\$19,493	42	522	38
Dickinson	26.9	861,278	31,975	\$16,087	49	597	18
Eaton	107.1	3,357,577	31,345	\$63,598	19	594	19
Emmet	33.4	1,198,577	35,916	\$22,565	37	676	7
Genesee	434.0	12,456,774	28,700	\$235,875	6	543	30
Gladwin	26.2	613,690	23,435	\$11,348	61	433	71
Gogebic	16.2	414,048	25,606	\$7,655	67	473	56
Grand Traverse	85.4	3,033,402	35,520	\$57,299	22	671	9
Gratiot	42.3	1,038,543	24,559	\$19,590	41	463	59
Hillsdale	46.7	1,179,513	25,271	\$22,196	39	476	55
Houghton	35.0	868,645	24,841	\$16,338	47	467	58
Huron	33.3	986,160	29,657	\$18,321	43	551	29
Ingham	278.3	9,059,611	32,552	\$172,487	7	620	14
Ionia	64.0	1,543,331	24,099	\$29,389	33	459	61
Iosco	26.2	629,527	24,030	\$11,550	60	441	67
Iron	12.1	328,090	27,108	\$6,044	73	499	46
Isabella	66.8	1,787,953	26,770	\$34,084	30	510	44
Jackson	162.7	4,622,719	28,411	\$87,448	16	537	34
Kalamazoo	244.6	8,443,673	34,526	\$160,218	9	655	11
Kalkaska	17.1	387,300	22,631	\$7,280	68	425	76
Kent	602.7	21,611,571	35,859	\$411,190	4	682	6
Keweenaw	2.2	61,062	28,113	\$1,128	83	519	39
Lake	11.1	249,683	22,458	\$4,603	75	414	78
Lapeer	91.7	2,762,384	30,117	\$52,454	24	572	24

Exhibit 22 (continued)
Estimated Michigan Sales Tax Revenue by County
2007

<u>County</u>	<u>Population (thousands)</u>	<u>Personal Income (thousands)</u>	<u>Personal Income Per Person</u>	<u>Estimated Tax Revenue (thousands)</u>	<u>Rank</u>	<u>Tax Per Person</u>	<u>Rank</u>
Leelanau	21.8	\$861,055	\$39,445	\$16,120	48	\$738	4
Lenawee	101.3	3,010,637	29,707	\$56,880	23	561	26
Livingston	182.7	7,001,145	38,330	\$133,289	10	730	5
Luce	6.7	134,931	20,121	\$2,522	82	376	83
Mackinac	10.9	328,572	30,222	\$6,098	71	561	27
Macomb	829.4	29,626,479	35,722	\$560,383	3	676	8
Manistee	24.7	648,151	26,190	\$12,063	58	487	50
Marquette	65.3	1,882,070	28,814	\$35,493	27	543	31
Mason	28.7	789,571	27,472	\$14,725	52	512	42
Mecosta	41.7	969,803	23,241	\$18,242	44	437	70
Menominee	24.2	643,274	26,584	\$12,011	59	496	48
Midland	82.6	3,324,519	40,252	\$62,899	20	762	3
Missaukee	15.0	340,490	22,730	\$6,380	69	426	75
Monroe	153.3	4,961,001	32,355	\$94,073	14	614	15
Montcalm	62.9	1,360,187	21,630	\$25,682	34	408	80
Montmorency	10.3	226,860	21,972	\$4,115	76	399	82
Muskegon	174.1	4,680,106	26,880	\$88,552	15	509	45
Newaygo	49.1	1,240,040	25,256	\$23,394	36	476	54
Oakland	1,202.3	66,375,041	55,207	\$1,260,015	1	1,048	1
Oceana	27.7	712,240	25,742	\$13,401	54	484	51
Ogemaw	21.2	490,871	23,104	\$9,062	65	427	74
Ontonagon	7.0	189,414	27,215	\$3,470	81	499	47
Osceola	23.1	553,464	23,968	\$10,366	63	449	64
Oscoda	8.9	195,901	21,947	\$3,594	80	403	81
Otsego	24.2	677,978	28,063	\$12,736	57	527	36
Ottawa	258.5	8,471,660	32,777	\$161,013	8	623	13
Presque Isle	13.8	332,645	24,077	\$6,084	72	440	68
Roscommon	25.4	617,373	24,300	\$11,281	62	444	65
Saginaw	202.3	5,800,937	28,679	\$109,393	11	541	33
Sanilac	43.5	1,196,200	27,490	\$22,437	38	516	40
Schoolcraft	8.5	217,105	25,527	\$4,026	78	473	57
Shiawassee	71.7	1,874,309	26,155	\$35,415	28	494	49
St. Clair	169.8	5,255,261	30,942	\$99,435	12	585	21
St. Joseph	62.3	1,690,651	27,141	\$31,938	31	513	41
Tuscola	56.7	1,358,488	23,966	\$25,566	35	451	63
Van Buren	77.8	2,099,083	26,987	\$39,702	26	510	43
Washtenaw	348.0	14,233,752	40,905	\$271,386	5	780	2
Wayne	1,981.7	62,865,012	31,724	\$1,192,593	2	602	17
Wexford	31.7	813,013	25,616	\$15,273	51	481	52
Totals	10,049.8	345,940,023	\$34,423	\$6,552,240		\$652	

Sources: Bureau of Economic Analysis and Centers for Medicare & Medicaid Services. Compiled by Office of Revenue and Tax Analysis.

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Estimated Michigan Sales Tax Revenue by County
2006

<u>County</u>	<u>Population (thousands)</u>	<u>Personal Income (thousands)</u>	<u>Personal Income Per Person</u>	<u>Estimated Tax Revenue (thousands)</u>	<u>Rank</u>	<u>Tax Per Person</u>	<u>Rank</u>
Alcona	11.6	\$269,331	\$23,303	\$4,980	74	\$431	73
Alger	9.6	221,056	23,128	\$4,197	77	439	69
Allegan	112.4	3,385,245	30,126	\$65,127	18	580	22
Alpena	29.8	851,206	28,551	\$16,147	50	542	33
Antrim	24.3	710,116	29,239	\$13,465	54	554	30
Arenac	16.8	406,998	24,245	\$7,725	67	460	62
Baraga	8.6	198,288	23,011	\$3,776	79	438	71
Barry	58.9	1,823,587	30,954	\$35,011	28	594	17
Bay	108.1	3,167,808	29,317	\$60,515	21	560	29
Benzie	17.6	486,961	27,673	\$9,242	64	525	36
Berrien	159.5	4,948,621	31,017	\$94,565	14	593	18
Branch	46.3	1,121,079	24,222	\$21,489	40	464	61
Calhoun	137.5	4,107,089	29,862	\$78,667	17	572	24
Cass	50.7	1,501,209	29,637	\$28,753	33	568	27
Charlevoix	26.2	916,817	35,038	\$17,489	45	668	9
Cheboygan	27.0	695,424	25,766	\$13,181	56	488	52
Chippewa	38.6	882,141	22,825	\$16,912	46	438	72
Clare	31.0	728,119	23,456	\$13,794	53	444	68
Clinton	69.4	2,273,741	32,760	\$43,711	25	630	12
Crawford	14.7	327,940	22,318	\$6,228	73	424	78
Delta	37.7	1,038,378	27,525	\$19,720	42	523	39
Dickinson	27.0	853,303	31,570	\$16,187	49	599	16
Eaton	107.3	3,267,409	30,442	\$62,763	20	585	21
Emmet	33.4	1,184,945	35,425	\$22,632	38	677	7
Genesee	438.0	12,615,522	28,803	\$242,390	6	553	31
Gladwin	26.7	620,492	23,244	\$11,711	61	439	70
Gogebic	16.4	410,753	25,011	\$7,732	66	471	57
Grand Traverse	84.5	2,894,249	34,260	\$55,418	23	656	10
Gratiot	42.2	1,029,725	24,398	\$19,732	41	468	58
Hillsdale	46.9	1,195,183	25,484	\$22,873	37	488	53
Houghton	35.4	850,097	24,040	\$16,250	48	460	63
Huron	33.7	998,705	29,651	\$18,882	43	561	28
Ingham	280.0	9,005,054	32,161	\$173,668	7	620	14
Ionia	64.1	1,547,942	24,141	\$29,909	32	466	59
Iosco	26.5	635,491	23,997	\$11,905	60	450	66
Iron	12.2	332,687	27,283	\$6,245	71	512	44
Isabella	66.6	1,730,911	25,988	\$33,468	30	502	46
Jackson	163.1	4,582,982	28,100	\$87,968	16	539	34
Kalamazoo	244.2	8,197,651	33,568	\$157,588	9	645	11
Kalkaska	17.3	378,137	21,901	\$7,234	68	419	79
Kent	600.6	21,050,998	35,049	\$405,468	4	675	8
Keweenaw	2.1	59,433	27,682	\$1,118	83	521	40
Lake	11.2	254,523	22,691	\$4,791	75	427	76
Lapeer	92.4	2,743,284	29,697	\$52,836	24	572	25

Exhibit 22 (continued)
Estimated Michigan Sales Tax Revenue by County
2006

<u>County</u>	<u>Population (thousands)</u>	<u>Personal Income (thousands)</u>	<u>Personal Income Per Person</u>	<u>Estimated Tax Revenue (thousands)</u>	<u>Rank</u>	<u>Tax Per Person</u>	<u>Rank</u>
Leelanau	21.9	\$881,060	\$40,284	\$16,743	47	\$766	3
Lenawee	101.4	3,021,823	29,809	\$57,936	22	572	26
Livingston	182.3	6,853,113	37,589	\$132,095	10	725	5
Luce	6.7	136,958	20,546	\$2,608	82	391	83
Mackinac	11.0	333,323	30,299	\$6,298	70	573	23
Macomb	829.5	29,533,613	35,602	\$566,016	3	682	6
Manistee	25.0	651,210	26,084	\$12,342	58	494	49
Marquette	65.2	1,816,266	27,847	\$34,771	29	533	35
Mason	28.8	796,950	27,633	\$15,130	52	525	37
Mecosta	42.4	945,184	22,308	\$18,095	44	427	75
Menominee	24.4	634,339	26,018	\$12,047	59	494	50
Midland	83.0	3,279,082	39,524	\$62,838	19	757	4
Missaukee	15.0	338,569	22,555	\$6,459	69	430	74
Monroe	153.3	4,986,121	32,521	\$95,840	13	625	13
Montcalm	63.2	1,376,050	21,786	\$26,433	34	418	80
Montmorency	10.4	226,734	21,881	\$4,214	76	407	82
Muskegon	174.2	4,627,836	26,560	\$88,868	15	510	45
Newaygo	49.1	1,212,887	24,679	\$23,250	36	473	55
Oakland	1,207.9	65,063,164	53,865	\$1,248,582	1	1,034	1
Oceana	28.0	697,549	24,942	\$13,341	55	477	54
Ogemaw	21.5	486,156	22,661	\$9,159	65	427	77
Ontonagon	7.1	190,004	26,757	\$3,555	81	501	47
Osceola	23.3	575,506	24,726	\$10,977	63	472	56
Oscoda	9.0	196,093	21,815	\$3,675	80	409	81
Otsego	24.3	668,439	27,470	\$12,765	57	525	38
Ottawa	257.2	8,260,913	32,122	\$159,084	8	619	15
Presque Isle	13.9	333,218	23,967	\$6,229	72	448	67
Roscommon	25.7	623,056	24,238	\$11,639	62	453	65
Saginaw	204.9	5,850,647	28,550	\$112,028	11	547	32
Sanilac	44.0	1,186,087	26,960	\$22,611	39	514	42
Schoolcraft	8.7	213,390	24,604	\$4,033	78	465	60
Shiawassee	72.2	1,877,272	25,992	\$36,032	27	499	48
St. Clair	170.4	5,256,101	30,845	\$100,878	12	592	19
St. Joseph	62.4	1,683,312	26,981	\$32,280	31	517	41
Tuscola	57.1	1,359,101	23,813	\$26,017	35	456	64
Van Buren	78.1	2,083,092	26,670	\$40,000	26	512	43
Washtenaw	347.8	13,874,107	39,892	\$267,620	5	769	2
Wayne	2,012.4	61,889,812	30,755	\$1,190,668	2	592	20
Wexford	31.7	817,775	25,796	\$15,623	51	493	51
Totals	10,102.3	341,336,542	\$33,788	\$6,552,240		\$649	

Sources: Bureau of Economic Analysis and Centers for Medicare & Medicaid Services. Compiled by Office of Revenue and Tax Analysis.

Excerpt from the **MICHIGAN'S SALES AND USE TAXES 2005** report prepared by the Tax Analysis Division Bureau of Tax and Economic Policy Michigan Department of Treasury July 2007.

http://www.michigan.gov/documents/treasury/Sales-Use-tax-report2006_204766_7.pdf

Michigan Counties

This report presents estimates of the sales tax paid by residents of each Michigan county in 2005 (see Exhibit 22). These estimates are based on personal income by county, adjusted for the food and prescription drug exemptions and sales of residential utilities. These estimates were prepared using a different methodology from reports prepared in previous years, and so the estimates are not comparable with those earlier estimates. The advantage of the new methodology is that, by using income instead of estimates of retail sales by county, the estimates attempt to match up sales tax payments with the income of the residents of each county. High income counties should have higher payment amounts than counties with lower income levels. Using retail sales attributes sales tax collections to the county where the sales take place, which inflates collections in counties with a high concentration of retail businesses or tourist attractions.

The estimates of county sales tax revenue range from a high of \$1,265 million in Oakland County to a low of \$1.1 million in Keweenaw County. Oakland County ranked first in sales tax payments per person at \$1,041, while Luce County ranked last with \$376 per-person sales tax payments.

Exhibit 22
Estimated Michigan Sales Tax Revenue by County
2005

<u>County</u>	<u>Population (thousands)</u>	<u>Personal Income (thousands)</u>	<u>Personal Income Per Person</u>	<u>Estimated Tax Revenue (thousands)</u>	<u>Rank</u>	<u>Tax Per Person</u>	<u>Rank</u>
Alcona	11.7	\$262,974	\$22,567	\$5,054	74	\$434	71
Alger	9.7	212,554	21,999	\$4,177	77	432	72
Allegan	113.2	3,194,718	28,228	\$63,775	18	564	25
Alpena	30.4	829,294	27,254	\$16,322	47	536	34
Antrim	24.4	667,029	27,313	\$13,125	57	537	33
Arenac	17.2	400,895	23,370	\$7,892	66	460	61
Baraga	8.7	188,447	21,547	\$3,712	79	424	75
Barry	59.9	1,787,426	29,844	\$35,618	28	595	17
Bay	109.0	3,047,312	27,950	\$60,370	21	554	29
Benzie	17.6	468,796	26,570	\$9,228	65	523	38
Berrien	162.6	4,739,915	29,149	\$93,989	14	578	20
Branch	46.5	1,087,570	23,409	\$21,594	40	465	58
Calhoun	139.2	3,919,248	28,157	\$77,831	17	559	26
Cass	52.0	1,460,082	28,081	\$28,971	33	557	28
Charlevoix	26.7	837,620	31,346	\$16,578	46	620	11
Cheboygan	27.5	676,953	24,650	\$13,303	54	484	53
Chippewa	38.8	840,269	21,668	\$16,704	45	431	73
Clare	31.7	708,809	22,393	\$13,907	53	439	68
Clinton	69.3	2,128,267	30,698	\$42,462	25	612	15
Crawford	15.1	318,614	21,137	\$6,278	72	416	78
Delta	38.3	1,023,414	26,688	\$20,154	41	526	36
Dickinson	28.0	824,067	29,397	\$16,178	49	577	22
Eaton	107.4	3,136,018	29,201	\$62,490	19	582	19
Emmet	33.6	1,134,209	33,776	\$22,490	39	670	8
Genesee	443.9	12,197,417	27,479	\$243,138	6	548	30
Gladwin	27.2	604,038	22,200	\$11,804	61	434	70
Gogebic	16.9	399,907	23,718	\$7,801	67	463	60
Grand Traverse	84.0	2,694,009	32,083	\$53,531	23	637	10
Gratiot	42.3	1,005,453	23,744	\$19,957	42	471	54
Hillsdale	47.1	1,188,890	25,260	\$23,614	36	502	45
Houghton	35.7	817,400	22,893	\$16,184	48	453	65
Huron	34.6	997,203	28,788	\$19,575	43	565	24
Ingham	278.6	8,525,996	30,604	\$170,583	7	612	16
Ionia	64.6	1,511,240	23,391	\$30,248	32	468	56
Iosco	27.0	611,684	22,662	\$11,862	60	439	67
Iron	12.3	316,057	25,698	\$6,156	73	501	47
Isabella	65.6	1,639,532	24,986	\$32,867	30	501	46
Jackson	163.6	4,461,465	27,266	\$88,798	16	543	31
Kalamazoo	240.5	7,705,033	32,033	\$153,643	9	639	9
Kalkaska	17.2	352,786	20,464	\$6,988	68	405	81
Kent	596.7	20,040,726	33,588	\$400,477	4	671	7
Keweenaw	2.2	55,908	25,471	\$1,092	83	497	48
Lake	12.1	251,813	20,864	\$4,916	75	407	80
Lapeer	93.4	2,674,133	28,643	\$53,451	24	573	23

Exhibit 22 (continued)
Estimated Michigan Sales Tax Revenue by County
2005

<u>County</u>	<u>Population (thousands)</u>	<u>Personal Income (thousands)</u>	<u>Personal Income Per Person</u>	<u>Estimated Tax Revenue (thousands)</u>	<u>Rank</u>	<u>Tax Per Person</u>	<u>Rank</u>
Leelanau	22.2	804,150	\$36,293	\$15,859	50	\$716	5
Lenawee	102.0	2,963,396	29,044	\$58,955	22	578	21
Livingston	181.5	6,555,958	36,118	\$131,225	10	723	4
Luce	6.8	129,469	19,070	\$2,554	82	376	83
Mackinac	11.3	322,055	28,422	\$6,314	71	557	27
Macomb	829.5	28,814,941	34,740	\$572,980	3	691	6
Manistee	25.2	624,569	24,759	\$12,274	59	487	51
Marquette	64.8	1,714,303	26,472	\$34,029	29	525	37
Mason	29.0	763,272	26,332	\$15,033	52	519	39
Mecosta	42.4	913,536	21,550	\$18,114	44	427	74
Menominee	25.0	624,652	24,990	\$12,307	58	492	50
Midland	84.1	3,115,730	37,064	\$61,992	20	737	3
Missaukee	15.3	328,321	21,460	\$6,490	70	424	76
Monroe	153.9	4,747,388	30,840	\$94,712	13	615	12
Montcalm	63.9	1,395,039	21,834	\$27,772	34	435	69
Montmorency	10.4	221,200	21,178	\$4,268	76	409	79
Muskegon	175.6	4,495,365	25,607	\$89,494	15	510	42
Newaygo	50.0	1,180,013	23,591	\$23,455	37	469	55
Oakland	1,214.4	63,443,926	52,245	\$1,264,651	1	1,041	1
Oceana	28.5	667,377	23,439	\$13,235	55	465	57
Ogemaw	21.9	474,637	21,668	\$9,265	64	423	77
Ontonagon	7.4	190,676	25,897	\$3,710	80	504	43
Osceola	23.8	546,730	23,020	\$10,817	63	455	62
Oscoda	9.3	183,988	19,788	\$3,568	81	384	82
Otsego	24.7	665,580	26,985	\$13,191	56	535	35
Ottawa	255.4	7,845,325	30,717	\$156,748	8	614	13
Presque Isle	14.3	334,813	23,364	\$6,497	69	453	64
Roscommon	26.1	603,561	23,144	\$11,693	62	448	66
Saginaw	208.4	5,664,991	27,189	\$112,515	11	540	32
Sanilac	44.8	1,167,667	26,092	\$23,082	38	516	41
Schoolcraft	8.8	209,262	23,729	\$4,097	78	465	59
Shiawassee	72.9	1,815,913	24,894	\$36,140	27	495	49
St. Clair	171.4	5,119,100	29,862	\$101,943	12	595	18
St. Joseph	63.0	1,639,162	26,025	\$32,597	31	518	40
Tuscola	58.4	1,336,170	22,869	\$26,535	35	454	63
Van Buren	78.8	1,990,960	25,262	\$39,645	26	503	44
Washtenaw	341.8	13,578,433	39,721	\$271,850	5	795	2
Wayne	1,998.2	61,429,724	30,742	\$1,225,111	2	613	14
Wexford	31.9	782,033	24,534	\$15,493	51	486	52
Totals	10,120.9	331,348,575	\$32,739	\$6,599,100		\$652	

Sources: Bureau of Economic Analysis, Centers for Medicare & Medicaid Services, and Tax Analysis Division.

Excerpt from the **MICHIGAN'S SALES AND USE TAXES 2005** report prepared by the Tax Analysis Division Bureau of Tax and Economic Policy Michigan Department of Treasury May 2006.

http://www.michigan.gov/documents/SalesAndUseTaxReport2005_May2006_160159_7.pdf

“Michigan Counties

Estimates of sales tax revenue by county should be regarded with caution. Many of the retail sales that occur in Michigan occur in more developed and concentrated commercial areas. Because of this, the estimates by county do not accurately reflect the sales tax actually paid by the residents of each county. These estimates are based on retail sales, adjusted for the food and prescription drug exemptions and sales of residential utilities. Some items, such as electricity and natural gas, are not counted as retail sales, but are subject to the Michigan sales tax. The estimates of retail sales by county were obtained from Sales & Marketing Management's *Survey of Buying Power 2005* (see Exhibit 22).

The estimates of county sales tax revenue range from a high of \$1,195 million in Wayne County to a low of \$0.4 million in Keweenaw County. Grand Traverse County ranked first in sales tax collections per person at \$1,325, while Cass County ranked last with \$127 per-person sales tax collections. Grand Traverse, Otsego, and other counties with high per-person sales tax collections have a large volume of tourism; therefore, permanent residents do not pay much of the sales tax. This statistic attributes all revenue to permanent residents.”

Estimated Michigan Sales Tax Revenue by County

2005

County	Population (thousands)	Buying Income Per Person (\$)	Estimated Tax Base (thousands \$)	Sales Tax Revenue (thousands \$)	Rank	Collected Per Person (\$)	Rank
Alcona	11.7	15,815	41,853	2,581	79	221	81
Alger	9.7	15,337	41,998	2,523	80	261	76
Allegan	113.2	17,280	756,060	43,432	24	384	60
Alpena	30.4	15,829	370,589	20,469	41	673	18
Antrim	24.4	18,232	110,806	6,622	65	271	75
Arenac	17.2	14,950	107,842	6,228	68	363	67
Baraga	8.7	13,956	37,034	2,232	82	255	78
Barry	59.9	18,646	333,590	19,489	42	325	70
Bay	109.0	17,406	1,479,810	81,327	18	746	9
Benzie	17.6	17,280	90,209	5,318	71	301	72
Berrien	162.6	17,643	1,304,678	73,878	19	454	49
Branch	46.5	14,784	340,630	19,419	43	418	55
Calhoun	139.2	16,648	1,859,659	102,274	13	735	10
Cass	52.0	17,189	93,405	6,610	66	127	83
Charlevoix	26.7	18,648	279,335	15,553	51	582	27
Cheboygan	27.5	16,901	322,662	17,853	48	650	19
Chippewa	38.8	13,035	323,281	18,256	45	471	46
Clare	31.7	14,582	240,079	13,651	56	431	51
Clinton	69.3	20,366	456,642	26,264	36	379	61
Crawford	15.1	15,290	118,473	6,719	63	446	50
Delta	38.3	16,654	490,723	27,041	34	705	13
Dickinson	28.0	16,047	398,193	21,841	39	779	6
Eaton	107.4	19,853	1,217,980	67,515	21	629	23
Emmet	33.6	19,617	567,559	30,922	30	921	3
Genesee	443.9	17,913	5,161,228	285,731	5	644	21
Gladwin	27.2	15,378	205,828	11,706	58	430	53
Gogebic	16.9	14,770	96,680	5,632	69	334	69
Grand Traverse	84.0	19,718	2,064,751	111,244	11	1,325	1
Gratiot	42.3	13,887	287,065	16,470	49	389	59
Hillsdale	47.1	16,105	378,163	21,411	40	455	48
Houghton	35.7	13,349	228,109	13,155	57	368	64
Huron	34.6	16,271	291,048	16,427	50	474	45
Ingham	278.6	18,809	3,239,940	179,365	7	644	20
Ionia	64.6	15,052	423,837	24,385	37	377	62
Iosco	27.0	15,556	255,661	14,317	53	530	39
Iron	12.3	15,747	49,621	3,010	77	245	80
Isabella	65.6	14,497	655,593	36,596	25	558	34
Jackson	163.6	17,229	1,781,330	98,957	15	605	25
Kalamazoo	240.5	19,126	3,042,111	167,724	8	697	15
Kalkaska	17.2	15,180	157,264	8,828	61	512	41
Kent	596.7	19,061	7,483,098	412,737	4	692	16
Keweenaw	2.2	15,118	6,323	404	83	184	82
Lake	12.1	13,410	51,631	3,108	76	258	77
Lapeer	93.4	18,374	953,527	53,160	22	569	32
Leelanau	22.2	22,198	106,710	6,332	67	286	73
Lenawee	102.0	17,369	1,320,088	72,705	20	713	12
Livingston	181.5	24,353	1,869,853	104,194	12	574	28
Luce	6.8	12,886	56,086	3,169	75	467	47
Mackinac	11.3	16,734	138,614	7,654	62	676	17

Estimated Michigan Sales Tax Revenue by County

2005

<u>County</u>	<u>Population (thousands)</u>	<u>Buying Income Per Person (\$)</u>	<u>Estimated Tax Base (thousands \$)</u>	<u>Sales Tax Revenue (thousands \$)</u>	<u>Rank</u>	<u>Collected Per Person (\$)</u>	<u>Rank</u>
Macomb	829.5	21,003	11,666,617	640,185	3	772	7
Manistee	25.2	16,156	252,561	14,097	55	559	33
Marquette	64.8	16,153	626,550	35,042	27	541	37
Mason	29.0	15,650	329,090	18,241	46	629	22
Mecosta	42.4	14,618	477,055	26,455	35	624	24
Menominee	25.0	15,244	186,867	10,637	59	426	54
Midland	84.1	20,426	862,030	48,048	23	572	30
Missaukee	15.3	14,804	96,428	5,568	70	364	65
Monroe	153.9	19,295	1,505,629	84,153	17	547	36
Montcalm	63.9	14,243	542,194	30,581	31	479	44
Montmorency	10.4	15,674	56,253	3,298	74	316	71
Muskegon	175.6	15,570	1,793,559	99,990	14	570	31
Newaygo	50.0	14,608	323,721	18,647	44	373	63
Oakland	1,214.4	28,656	18,175,624	994,807	2	819	5
Oceana	28.5	14,559	164,771	9,590	60	337	68
Ogemaw	21.9	14,788	279,361	15,396	52	703	14
Ontonagon	7.4	15,709	50,805	2,911	78	395	58
Osceola	23.8	14,350	111,792	6,651	64	280	74
Oscoda	9.3	14,722	38,157	2,309	81	248	79
Otsego	24.7	18,052	594,065	32,023	29	1,298	2
Ottawa	255.4	18,412	2,464,094	137,838	10	540	38
Presque Isle	14.3	15,985	90,269	5,212	72	364	66
Roscommon	26.1	16,575	255,838	14,297	54	548	35
Saginaw	208.4	16,851	2,758,590	151,773	9	728	11
Sanilac	44.8	15,258	316,551	18,098	47	404	57
Schoolcraft	8.8	15,394	77,383	4,355	73	494	42
Shiawassee	72.9	17,051	628,897	35,433	26	486	43
St. Clair	171.4	18,912	1,759,019	98,040	16	572	29
St. Joseph	63.0	15,804	477,614	27,158	33	431	52
Tuscola	58.4	15,555	533,328	29,937	32	512	40
Van Buren	78.8	15,801	567,578	32,403	28	411	56
Washtenaw	341.8	24,074	5,203,924	284,635	6	833	4
Wayne	1,998.2	17,643	21,500,384	1,195,162	1	598	26
Wexford	31.9	15,357	439,049	24,114	38	756	8
Totals	10,120.9	19,480	116,892,896	6,473,522		640	

Sources : *Sales and Marketing Management* and Michigan Department of Treasury

Estimated Michigan Sales Tax Revenue by County

2004

<u>County</u>	<u>Population</u> <u>(thousands)</u>	<u>Buying</u> <u>Income</u> <u>Per Person (\$)</u>	<u>Estimated</u> <u>Tax Base</u> <u>(thousands \$)</u>	<u>Sales Tax</u> <u>Revenue</u> <u>(thousands \$)</u>	<u>Rank</u>	<u>Collected</u> <u>Per</u> <u>Person (\$)</u>	<u>Rank</u>
Alcona	11.6	15,027	35,298	2,306	80	199	81
Alger	9.8	14,518	37,479	2,369	79	243	78
Allegan	110.3	17,372	698,188	41,900	24	380	57
Alpena	30.8	15,121	356,101	20,574	39	668	16
Antrim	24.1	17,714	99,106	6,211	65	258	74
Arenac	17.3	13,903	106,013	6,379	64	369	58
Baraga	8.8	13,014	33,783	2,135	81	243	77
Barry	58.8	18,060	314,929	19,181	42	326	68
Bay	109.5	16,832	1,382,196	79,545	18	727	12
Benzie	17.1	17,253	79,951	4,937	72	289	71
Berrien	162.8	16,834	1,259,155	74,434	19	457	46
Branch	46.4	14,326	330,447	19,650	41	423	49
Calhoun	138.9	16,077	1,797,075	103,313	12	744	9
Cass	51.4	16,648	77,859	5,893	66	115	82
Charlevoix	26.7	17,532	264,311	15,392	51	576	29
Cheboygan	27.4	16,147	294,583	17,080	46	623	23
Chippewa	38.8	12,749	291,922	17,291	45	445	47
Clare	31.6	14,236	219,303	13,065	56	414	50
Clinton	67.6	20,059	404,783	24,406	34	361	61
Crawford	14.8	15,032	116,475	6,878	63	464	45
Delta	38.3	16,032	459,555	26,507	33	692	15
Dickinson	27.2	15,912	352,633	20,271	40	746	8
Eaton	106.2	19,277	1,048,032	61,039	21	575	30
Emmet	32.7	19,109	526,674	30,030	29	917	3
Genesee	442.3	17,419	4,983,914	288,308	6	652	18
Gladwin	26.9	15,055	175,803	10,524	58	391	54
Gogebic	17.3	13,826	92,278	5,624	69	325	69
Grand Traverse	82.0	19,517	1,969,051	111,009	11	1,354	1
Gratiot	42.5	12,828	256,854	15,474	50	364	60
Hillsdale	47.2	15,269	305,927	18,325	43	388	55
Houghton	36.2	12,735	209,589	12,676	57	350	64
Huron	35.2	15,269	261,522	15,504	49	440	48
Ingham	282.0	17,999	3,140,185	181,758	7	644	19
Ionia	63.6	14,978	380,328	22,933	38	361	62
Iosco	26.9	15,160	253,168	14,783	53	550	35
Iron	12.8	14,184	51,140	3,216	74	252	75
Isabella	64.7	14,246	618,909	36,107	26	558	34
Jackson	162.3	16,707	1,765,232	102,292	14	630	22
Kalamazoo	242.1	18,371	2,761,866	159,675	8	660	17
Kalkaska	17.2	14,682	155,662	9,110	60	530	39
Kent	590.4	18,668	7,347,159	423,094	4	717	14
Keweenaw	2.2	13,497	3,297	251	83	113	83
Lake	11.8	12,568	37,435	2,430	78	206	80
Lapeer	91.3	18,357	920,783	53,565	22	587	26
Leelanau	21.9	21,454	93,349	5,824	67	266	73
Lenawee	100.8	16,885	1,272,382	73,226	20	727	13
Livingston	172.9	24,883	1,763,161	102,508	13	593	24
Luce	6.9	12,080	55,369	3,266	73	472	43
Mackinac	11.5	15,980	125,059	7,246	62	632	21

Estimated Michigan Sales Tax Revenue by County

2004

<u>County</u>	<u>Population</u> <u>(thousands)</u>	<u>Buying</u> <u>Income</u> <u>Per Person (\$)</u>	<u>Estimated</u> <u>Tax Base</u> <u>(thousands \$)</u>	<u>Sales Tax</u> <u>Revenue</u> <u>(thousands \$)</u>	<u>Rank</u>	<u>Collected</u> <u>Per</u> <u>Person (\$)</u>	<u>Rank</u>
Macomb	813.9	20,683	10,991,486	630,791	3	775	7
Manistee	25.3	15,479	236,749	13,830	55	546	36
Marquette	64.6	15,636	551,566	32,396	27	501	41
Mason	28.7	15,674	312,809	18,124	44	632	20
Mecosta	41.7	14,547	410,275	23,900	37	573	31
Menominee	25.1	14,731	167,724	10,021	59	400	52
Midland	84.5	19,846	822,087	47,917	23	567	32
Missaukee	15.2	14,239	92,637	5,577	70	367	59
Monroe	150.7	19,065	1,385,252	81,001	17	538	38
Montcalm	62.9	13,888	502,390	29,635	30	471	44
Montmorency	10.5	15,262	46,451	2,886	77	275	72
Muskegon	173.1	15,137	1,683,625	98,134	16	567	33
Newaygo	49.3	14,409	281,535	17,045	47	346	66
Oakland	1,207.9	27,653	18,332,809	1,047,425	2	867	5
Oceana	28.1	14,011	132,125	8,154	61	290	70
Ogemaw	21.8	14,216	280,718	16,142	48	741	10
Ontonagon	7.6	15,217	51,965	3,099	76	409	51
Osceola	23.5	14,138	91,966	5,800	68	247	76
Oscoda	9.5	13,671	31,463	2,028	82	214	79
Otsego	24.3	17,864	513,358	29,032	32	1,196	2
Ottawa	249.4	18,153	2,312,565	135,157	10	542	37
Presque Isle	14.3	15,505	81,632	4,942	71	346	65
Roscommon	26.2	15,395	262,458	15,274	52	582	27
Saginaw	209.3	16,216	2,645,216	152,226	9	727	11
Sanilac	44.6	14,802	241,703	14,705	54	330	67
Schoolcraft	8.8	14,712	51,772	3,125	75	356	63
Shiawassee	72.5	16,387	614,851	36,130	25	498	42
St. Clair	169.1	18,530	1,720,602	100,045	15	592	25
St. Joseph	62.9	14,977	407,072	24,384	35	388	56
Tuscola	58.4	14,839	502,336	29,490	31	505	40
Van Buren	78.2	15,005	516,286	30,878	28	395	53
Washtenaw	338.6	23,463	5,359,000	305,727	5	903	4
Wayne	2,028.8	17,134	20,176,715	1,174,624	1	579	28
Wexford	31.3	14,680	424,722	24,368	36	780	6
Totals	10,080.0	18,930	111,821,192	6,473,522		642	

Sources: *Sales and Marketing Management* and Michigan Department of Treasury.

Estimated Michigan Sales Tax Revenue by County

2003

County	Population (thousands)	Buying Income Per Person (\$)	Estimated Tax Base (thousands \$)	Sales Tax Revenue (thousands \$)	Rank	Collected Per Person (\$)	Rank
Alcona	11.6	15,812	39,707	2,553	79	221	80
Alger	9.8	14,698	43,424	2,707	78	277	74
Allegan	110.3	17,143	694,076	41,910	24	380	57
Alpena	30.8	15,637	334,503	19,536	41	635	20
Antrim	24.1	17,052	92,767	5,878	69	244	78
Arenac	17.3	14,670	118,786	7,126	63	412	53
Baraga	8.8	13,694	36,498	2,292	80	261	76
Barry	58.8	17,725	319,515	19,529	42	332	69
Bay	109.5	17,216	1,363,932	79,184	18	723	12
Benzie	17.1	16,056	79,691	4,942	72	289	73
Berrien	162.8	17,057	1,199,002	71,576	19	440	48
Branch	46.4	14,731	328,644	19,672	40	424	49
Calhoun	138.9	16,121	1,622,748	94,465	15	680	15
Cass	51.4	17,297	88,282	6,435	65	125	83
Charlevoix	26.7	17,309	265,593	15,579	51	583	26
Cheboygan	27.4	15,635	301,051	17,574	45	641	17
Chippewa	38.8	12,877	264,022	15,849	49	408	55
Clare	31.6	14,348	221,193	13,251	56	419	51
Clinton	67.6	19,826	396,064	24,053	36	356	64
Crawford	14.8	14,821	110,166	6,572	64	444	47
Delta	38.3	16,293	465,969	27,080	33	707	13
Dickinson	27.2	16,050	349,549	20,268	39	746	8
Eaton	106.2	19,042	970,915	57,203	21	539	34
Emmet	32.7	18,886	504,976	29,087	29	888	3
Genesee	442.3	17,230	4,872,532	284,393	6	643	16
Gladwin	26.9	15,298	189,554	11,351	58	421	50
Gogebic	17.3	13,383	105,532	6,389	66	369	59
Grand Traverse	82.0	19,640	1,843,225	105,062	12	1,281	1
Gratiot	42.5	13,958	253,699	15,383	52	362	61
Hillsdale	47.2	15,994	294,392	17,789	44	377	58
Houghton	36.2	12,473	210,979	12,820	57	354	65
Huron	35.2	15,847	266,135	15,860	48	450	46
Ingham	282.0	17,705	3,077,019	179,676	7	637	19
Ionia	63.6	14,590	377,292	22,888	37	360	62
Iosco	26.9	15,282	242,416	14,293	54	532	36
Iron	12.8	14,360	52,575	3,305	74	259	77
Isabella	64.7	14,329	584,769	34,473	26	533	35
Jackson	162.3	16,807	1,680,416	98,370	13	606	24
Kalamazoo	242.1	18,152	2,622,100	153,165	9	633	21
Kalkaska	17.2	14,235	141,937	8,411	61	490	41
Kent	590.4	18,680	7,378,882	428,336	4	725	11
Keweenaw	2.2	14,564	4,226	301	83	135	82
Lake	11.8	13,147	33,391	2,208	82	187	81
Lapeer	91.3	18,487	920,861	53,976	22	591	25
Leelanau	21.9	20,787	102,057	6,329	67	290	72
Lenawee	100.8	17,348	1,184,632	68,944	20	684	14
Livingston	172.9	23,697	1,796,472	105,144	11	608	23
Luce	6.9	12,884	53,896	3,206	76	463	45
Mackinac	11.5	16,592	125,276	7,315	62	638	18

Estimated Michigan Sales Tax Revenue by County

2003

<u>County</u>	<u>Population (thousands)</u>	<u>Buying Income Per Person (\$)</u>	<u>Estimated Tax Base (thousands \$)</u>	<u>Sales Tax Revenue (thousands \$)</u>	<u>Rank</u>	<u>Collected Per Person (\$)</u>	<u>Rank</u>
Macomb	813.9	20,864	10,558,043	611,971	3	752	7
Manistee	25.3	15,832	232,112	13,673	55	540	33
Marquette	64.6	15,958	537,971	31,866	27	493	40
Mason	28.7	15,493	305,585	17,864	43	623	22
Mecosta	41.7	13,602	367,705	21,709	38	520	37
Menominee	25.1	15,316	171,311	10,281	59	410	54
Midland	84.5	20,159	811,387	47,678	23	564	31
Missaukee	15.2	15,062	89,710	5,444	70	358	63
Monroe	150.7	19,382	1,415,099	83,252	17	553	32
Montcalm	62.9	13,406	497,934	29,587	28	470	44
Montmorency	10.5	15,291	52,296	3,222	75	307	70
Muskegon	173.1	15,513	1,449,334	85,820	16	496	38
Newaygo	49.3	14,469	275,324	16,787	46	341	68
Oakland	1,207.9	28,009	18,450,523	1,063,099	2	880	5
Oceana	28.1	13,563	136,333	8,421	60	300	71
Ogemaw	21.8	14,698	272,523	15,819	50	726	10
Ontonagon	7.6	15,248	52,537	3,149	77	416	52
Osceola	23.5	13,947	101,004	6,319	68	269	75
Oscoda	9.5	14,144	34,995	2,228	81	236	79
Otsego	24.3	17,233	496,495	28,364	30	1,169	2
Ottawa	249.4	18,235	2,399,376	140,978	10	565	30
Presque Isle	14.3	15,080	81,651	4,969	71	348	67
Roscommon	26.2	15,146	255,301	14,991	53	572	28
Saginaw	209.3	16,627	2,652,785	153,905	8	735	9
Sanilac	44.6	15,178	270,114	16,359	47	367	60
Schoolcraft	8.8	15,381	71,627	4,248	73	484	42
Shiawassee	72.5	16,328	606,293	35,905	25	495	39
St. Clair	169.1	18,527	1,638,322	96,225	14	569	29
St. Joseph	62.9	15,633	426,663	25,616	34	407	56
Tuscola	58.4	15,784	471,699	27,992	31	479	43
Van Buren	78.2	15,029	452,370	27,501	32	352	66
Washtenaw	338.6	23,183	5,212,789	300,276	5	887	4
Wayne	2,028.8	17,389	20,102,375	1,179,343	1	581	27
Wexford	31.3	15,584	415,728	24,073	35	770	6
Totals	10,080.0	19,044	109,990,652	6,422,642		637	

Sources : *Sales and Marketing Management* and Michigan Department of Treasury

Estimated Michigan Sales Tax Revenue by County

2002

County	Population (thousands)	Buying Income Per Person (\$)	Estimated Tax Base (thousands \$)	Sales Tax Revenue (thousands \$)	Rank	Collected Per Person (\$)	Rank
Alcona	12.0	12,881	38,998	2,340	79	195	80
Alger	10.0	11,377	39,677	2,381	78	238	75
Allegan	107.7	17,447	611,621	36,697	24	341	60
Alpena	31.2	14,923	324,226	19,454	40	624	20
Antrim	24.2	15,657	91,570	5,494	67	227	76
Arenac	17.6	11,376	124,814	7,489	61	426	51
Baraga	8.7	12,326	32,559	1,954	80	225	77
Barry	58.1	16,798	319,574	19,174	41	330	63
Bay	109.6	17,122	1,206,208	72,372	19	660	17
Benzie	16.7	13,557	68,598	4,116	73	246	73
Berrien	162.3	17,069	1,218,472	73,108	18	450	45
Branch	46.3	14,082	340,578	20,435	38	441	48
Calhoun	138.0	15,676	1,609,815	96,589	14	700	11
Cass	51.2	15,862	68,951	4,137	72	81	83
Charlevoix	26.8	16,585	262,762	15,766	47	588	26
Cheboygan	27.5	13,688	306,056	18,363	43	668	15
Chippewa	39.2	12,482	248,197	14,892	50	380	52
Clare	32.2	11,203	200,279	12,017	57	373	53
Clinton	66.0	19,143	363,859	21,832	36	331	62
Crawford	14.6	12,927	103,601	6,216	65	426	50
Delta	38.4	14,388	447,142	26,829	31	699	12
Dickinson	27.5	14,437	306,363	18,382	42	668	14
Eaton	105.0	18,174	828,725	49,723	22	474	42
Emmet	32.5	16,555	477,630	28,658	29	882	5
Genesee	436.5	17,715	4,834,622	290,077	6	665	16
Gladwin	26.6	12,598	162,764	9,766	58	367	57
Gogebic	17.1	13,269	106,346	6,381	64	373	54
Grand Traverse	80.1	19,288	1,787,113	107,227	11	1,339	1
Gratiot	42.6	12,702	229,676	13,781	54	323	66
Hillsdale	47.0	14,258	239,183	14,351	52	305	68
Houghton	36.1	12,402	221,176	13,271	56	368	56
Huron	36.2	14,210	258,015	15,481	48	428	49
Ingham	277.9	17,654	3,048,518	182,911	7	658	18
Ionia	61.8	12,308	329,386	19,763	39	320	67
Iosco	27.4	10,329	240,113	14,407	51	526	34
Iron	13.0	11,979	55,624	3,337	75	257	72
Isabella	64.7	12,496	587,569	35,254	26	545	31
Jackson	159.0	15,704	1,581,966	94,918	15	597	23
Kalamazoo	240.3	18,230	2,364,793	141,888	9	590	25
Kalkaska	17.2	12,408	149,295	8,958	59	521	36
Kent	585.3	19,776	7,862,063	471,724	4	806	7
Keweenaw	2.4	8,462	3,406	204	83	85	82
Lake	11.9	10,101	28,432	1,706	82	143	81
Lapeer	90.0	15,980	904,785	54,287	21	603	22
Leelanau	21.8	19,336	98,414	5,905	66	271	70
Lenawee	100.4	15,181	1,164,168	69,850	20	696	13
Livingston	165.0	23,402	1,641,136	98,468	12	597	24
Luce	7.2	9,336	55,600	3,336	76	463	43
Mackinac	12.3	14,730	115,599	6,936	62	564	28

Estimated Michigan Sales Tax Revenue by County

2002

<u>County</u>	<u>Population (thousands)</u>	<u>Buying Income Per Person (\$)</u>	<u>Estimated Tax Base (thousands \$)</u>	<u>Sales Tax Revenue (thousands \$)</u>	<u>Rank</u>	<u>Collected Per Person (\$)</u>	<u>Rank</u>
Macomb	798.3	19,770	10,129,447	607,767	3	761	9
Manistee	25.0	12,625	222,787	13,367	55	535	33
Marquette	64.0	13,710	484,350	29,061	27	454	44
Mason	28.6	14,204	302,073	18,124	44	634	19
Mecosta	41.1	12,127	343,695	20,622	37	502	38
Menominee	25.4	13,970	138,676	8,321	60	328	64
Midland	83.7	19,648	751,625	45,097	23	539	32
Missaukee	14.9	11,566	91,329	5,480	68	368	55
Monroe	148.3	18,846	1,294,308	77,658	17	524	35
Montcalm	62.7	10,815	468,320	28,099	30	448	46
Montmorency	10.5	12,682	46,749	2,805	77	267	71
Muskegon	171.8	14,463	1,449,712	86,983	16	506	37
Newaygo	49.2	12,740	238,710	14,323	53	291	69
Oakland	1,208.1	29,622	19,407,594	1,164,456	1	964	4
Oceana	27.6	11,724	110,844	6,651	63	241	74
Ogemaw	22.1	11,430	285,104	17,106	45	774	8
Ontonagon	7.5	12,769	55,661	3,340	74	445	47
Osceola	23.6	12,583	86,012	5,161	69	219	78
Oscoda	9.6	12,322	32,089	1,925	81	201	79
Otsego	24.2	14,972	410,004	24,600	34	1,017	2
Ottawa	246.6	17,934	2,293,633	137,618	10	558	29
Presque Isle	14.5	11,598	84,820	5,089	70	351	59
Roscommon	26.2	11,667	266,509	15,991	46	610	21
Saginaw	209.1	15,657	2,553,461	153,208	8	733	10
Sanilac	45.2	13,552	249,401	14,964	49	331	61
Schoolcraft	9.0	12,099	73,818	4,429	71	492	40
Shiawassee	71.9	13,934	600,339	36,020	25	501	39
St. Clair	167.2	16,272	1,635,103	98,106	13	587	27
St. Joseph	62.9	15,394	369,083	22,145	35	352	58
Tuscola	58.6	14,199	480,119	28,807	28	492	41
Van Buren	76.6	13,731	417,310	25,039	33	327	65
Washtenaw	330.2	24,065	5,338,875	320,333	5	970	3
Wayne	2,038.0	17,089	18,868,662	1,132,120	2	556	30
Wexford	31.2	15,028	419,278	25,157	32	806	6
Totals	10,016.5	18,693	107,709,539	6,462,572		645	

Sources : *Sales and Marketing Management* and Michigan Department of Treasury

Estimated Michigan Sales Tax Revenue by County

2001

<u>County</u>	<u>Population (thousands)</u>	<u>Buying Income Per Person (\$)</u>	<u>Estimated Tax Base (thousands \$)</u>	<u>Sales Tax Revenue (thousands \$)</u>	<u>Rank</u>	<u>Collected Per Person (\$)</u>	<u>Rank</u>
Alcona	11.8	11,972	37,519	2,251	80	191	80
Alger	9.9	10,884	41,957	2,517	78	254	74
Allegan	106.8	16,929	606,069	36,364	24	340	68
Alpena	31.4	14,212	334,764	20,086	39	640	21
Antrim	23.5	13,649	91,610	5,497	70	234	79
Arenac	17.4	10,974	123,285	7,397	61	425	52
Baraga	8.8	12,180	35,044	2,103	81	239	78
Barry	57.3	15,823	330,819	19,849	40	346	63
Bay	110.0	16,491	1,188,232	71,294	19	648	19
Benzie	16.3	13,142	68,810	4,129	74	253	75
Berrien	162.5	16,070	1,254,021	75,241	17	463	48
Branch	46.1	14,052	327,232	19,634	41	426	51
Calhoun	138.1	15,936	1,711,100	102,666	12	743	11
Cass	51.2	17,529	73,709	4,423	72	86	83
Charlevoix	26.4	17,172	267,700	16,062	49	608	24
Cheboygan	26.8	12,974	322,962	19,378	42	723	13
Chippewa	38.8	13,912	260,508	15,630	52	403	53
Clare	31.7	11,573	230,651	13,839	56	437	50
Clinton	65.3	18,315	393,670	23,620	35	362	60
Crawford	14.4	13,293	111,364	6,682	64	464	47
Delta	38.6	14,750	470,820	28,249	33	732	12
Dickinson	27.5	15,410	315,607	18,936	43	689	16
Eaton	104.5	18,595	841,308	50,478	22	483	44
Emmet	31.9	16,328	471,753	28,305	32	887	5
Genesee	436.6	15,606	5,079,309	304,759	6	698	15
Gladwin	26.3	12,253	168,582	10,115	58	385	57
Gogebic	17.3	13,430	100,265	6,016	65	348	62
Grand Traverse	78.7	20,209	1,788,981	107,339	11	1,364	1
Gratiot	42.5	13,597	262,925	15,776	51	371	59
Hillsdale	46.8	14,666	266,143	15,969	50	341	67
Houghton	36.1	12,122	215,040	12,902	57	357	61
Huron	36.2	14,279	287,981	17,279	44	477	46
Ingham	279.1	16,683	3,196,562	191,794	7	687	17
Ionia	61.9	13,260	352,882	21,173	37	342	64
Iosco	27.1	13,066	246,408	14,784	54	546	35
Iron	13.1	11,708	60,037	3,602	75	275	71
Isabella	64.0	13,217	578,988	34,739	26	543	36
Jackson	159.1	14,712	1,533,935	92,036	15	578	32
Kalamazoo	239.7	18,161	2,496,625	149,798	9	625	22
Kalkaska	16.8	13,759	161,546	9,693	59	577	33
Kent	579.9	20,366	8,227,344	493,641	4	851	6
Keweenaw	2.3	13,574	3,461	208	83	90	82
Lake	11.5	10,773	29,897	1,794	82	156	81
Lapeer	88.9	16,315	968,615	58,117	21	654	18
Leelanau	21.5	19,596	93,852	5,631	69	262	73
Lenawee	99.4	15,466	1,176,137	70,568	20	710	14
Livingston	160.0	23,138	1,627,636	97,658	14	610	23
Luce	7.1	11,452	69,073	4,144	73	584	29
Mackinac	12.0	15,029	119,149	7,149	63	596	26

Estimated Michigan Sales Tax Revenue by County

2001

<u>County</u>	<u>Population (thousands)</u>	<u>Buying Income Per Person (\$)</u>	<u>Estimated Tax Base (thousands \$)</u>	<u>Sales Tax Revenue (thousands \$)</u>	<u>Rank</u>	<u>Collected Per Person (\$)</u>	<u>Rank</u>
Macomb	793.5	19,994	10,333,427	620,006	3	781	8
Manistee	24.8	11,336	233,732	14,024	55	565	34
Marquette	64.2	14,458	511,324	30,679	27	478	45
Mason	28.5	14,346	275,753	16,545	48	581	31
Mecosta	40.8	13,346	351,609	21,097	38	517	38
Menominee	25.4	14,377	157,996	9,480	60	373	58
Midland	83.4	22,583	817,668	49,060	23	588	28
Missaukee	14.7	11,329	94,545	5,673	67	386	56
Monroe	146.9	18,523	1,215,418	72,925	18	496	41
Montcalm	61.9	11,687	505,639	30,338	28	490	42
Montmorency	10.4	12,873	52,409	3,145	77	302	70
Muskegon	171.0	14,590	1,421,519	85,291	16	499	40
Newaygo	48.6	13,021	276,878	16,613	46	342	66
Oakland	1,202.4	26,737	20,102,375	1,206,143	2	1,003	4
Oceana	27.2	12,165	120,000	7,200	62	265	72
Ogemaw	21.9	11,796	282,083	16,925	45	773	9
Ontonagon	7.7	12,411	57,048	3,423	76	445	49
Osceola	23.4	13,002	97,634	5,858	66	250	76
Oscoda	9.5	13,944	38,406	2,304	79	243	77
Otsego	23.7	15,620	472,466	28,348	31	1,196	2
Ottawa	242.1	19,436	2,353,324	141,199	10	583	30
Presque Isle	14.5	12,101	94,212	5,653	68	390	54
Roscommon	25.9	12,440	276,613	16,597	47	641	20
Saginaw	209.9	14,872	2,699,571	161,974	8	772	10
Sanilac	44.9	13,354	251,113	15,067	53	336	69
Schoolcraft	8.9	12,118	79,546	4,773	71	536	37
Shiawassee	71.8	13,954	585,786	35,147	25	490	43
St . Clair	165.6	16,771	1,629,364	97,762	13	590	27
St . Joseph	62.7	15,687	357,351	21,441	36	342	65
Tuscola	58.5	14,248	490,208	29,412	30	503	39
Van Buren	76.7	15,395	495,117	29,707	29	387	55
Washtenaw	325.9	23,453	5,656,561	339,394	5	1,041	3
Wayne	2,057.4	15,920	20,660,856	1,239,651	1	603	25
Wexford	30.8	13,936	430,560	25,834	34	839	7
Totals	9,986.4	18,091	112,499,998	6,750,000		676	

Sources : *Sales and Marketing Management* and Michigan Department of Treasury

Estimated Michigan Sales Tax Revenue by County

2000

<u>County</u>	<u>Population (thousands)</u>	<u>Buying Income Per Person (\$)</u>	<u>Estimated Tax Base (thousands \$)</u>	<u>Sales Tax Revenue (thousands \$)</u>	<u>Rank</u>	<u>Collected Per Person (\$)</u>	<u>Rank</u>
Alcona	11.2	11,336	39,799	2,388	78	213	80
Alger	9.9	10,538	37,454	2,247	79	227	79
Allegan	104.8	16,248	585,575	35,135	25	335	63
Alpena	30.7	13,627	320,206	19,212	38	626	21
Antrim	22.2	12,980	88,159	5,290	69	238	77
Arenac	17.1	10,844	118,185	7,091	61	415	52
Baraga	8.8	11,610	34,267	2,056	81	234	78
Barry	54.5	15,031	296,755	17,805	42	327	66
Bay	109.5	15,933	1,179,502	70,770	19	646	19
Benzie	15.5	12,896	63,464	3,808	74	246	75
Berrien	160.1	15,467	1,283,478	77,009	17	481	42
Branch	44.2	13,539	303,653	18,219	40	412	53
Calhoun	142.2	15,298	1,580,871	94,852	12	667	16
Cass	50.2	16,814	84,570	5,074	71	101	83
Charlevoix	25.3	16,365	233,376	14,003	53	553	30
Cheboygan	24.3	12,400	283,999	17,040	43	701	12
Chippewa	38.2	13,369	259,907	15,594	46	408	54
Clare	30.2	11,201	213,529	12,812	56	424	51
Clinton	64.4	17,333	397,241	23,834	35	370	60
Crawford	14.4	12,828	110,293	6,618	64	460	46
Delta	38.8	14,078	457,039	27,422	30	707	11
Dickinson	26.9	14,753	302,837	18,170	41	675	13
Eaton	102.2	17,758	847,772	50,866	22	498	38
Emmet	29.2	15,462	435,990	26,159	33	896	5
Genesee	438.7	15,121	4,930,840	295,850	6	674	14
Gladwin	25.9	11,604	165,130	9,908	58	383	57
Gogebic	16.9	13,031	114,261	6,856	62	406	55
Grand Traverse	76.2	18,661	1,626,018	97,561	11	1,280	1
Gratiot	40.5	13,193	252,049	15,123	49	373	59
Hillsdale	47.4	14,018	248,569	14,914	51	315	68
Houghton	35.8	11,434	218,731	13,124	55	367	62
Huron	35.3	13,448	272,038	16,322	44	462	45
Ingham	285.0	16,097	3,102,750	186,165	7	653	18
Ionia	64.4	12,746	328,109	19,687	37	306	69
Iosco	25.4	12,806	228,280	13,697	54	539	33
Iron	12.6	11,151	62,986	3,779	75	300	71
Isabella	59.5	12,355	594,771	35,686	24	600	22
Jackson	162.3	14,129	1,413,010	84,781	15	522	36
Kalamazoo	232.0	17,409	2,441,948	146,517	9	632	20
Kalkaska	15.9	13,531	150,632	9,038	60	568	29
Kent	553.2	19,318	7,750,337	465,020	4	841	6
Keweenaw	2.2	12,472	3,989	239	83	109	82
Lake	10.7	10,125	28,881	1,733	82	162	81
Lapeer	89.8	15,313	873,299	52,398	21	583	24
Leelanau	19.5	18,396	86,472	5,188	70	266	73
Lenawee	100.1	14,629	1,095,428	65,726	20	657	17
Livingston	154.2	21,670	1,531,380	91,883	14	596	23
Luce	6.9	10,102	66,519	3,991	73	578	25
Mackinac	11.1	14,287	105,256	6,315	66	569	28

Estimated Michigan Sales Tax Revenue by County

2000

<u>County</u>	<u>Population</u> <u>(thousands)</u>	<u>Buying</u> <u>Income</u> <u>Per Person (\$)</u>	<u>Estimated</u> <u>Tax Base</u> <u>(thousands \$)</u>	<u>Sales Tax</u> <u>Revenue</u> <u>(thousands \$)</u>	<u>Rank</u>	<u>Collected</u> <u>Per</u> <u>Person (\$)</u>	<u>Rank</u>
Macomb	795.2	19,171	9,867,474	592,048	3	745	9
Manistee	23.8	11,008	211,223	12,673	57	532	35
Marquette	62.0	13,766	500,404	30,024	27	484	41
Mason	27.9	13,794	251,107	15,066	50	540	32
Mecosta	42.2	12,883	315,264	18,916	39	448	49
Menominee	24.5	13,450	156,968	9,418	59	384	56
Midland	82.3	21,375	747,949	44,877	23	545	31
Missaukee	14.3	10,798	107,289	6,437	65	450	48
Monroe	145.8	17,545	1,201,341	72,080	18	494	39
Montcalm	61.8	11,203	479,379	28,763	28	465	44
Montmorency	10.0	12,057	50,212	3,013	77	301	70
Muskegon	169.1	13,936	1,365,336	81,920	16	484	40
Newaygo	46.7	12,263	257,881	15,473	47	331	65
Oakland	1,184.3	25,133	19,118,184	1,147,091	1	969	4
Oceana	25.0	11,431	110,948	6,657	63	266	72
Ogemaw	21.3	11,349	257,203	15,432	48	725	10
Ontonagon	7.6	12,259	56,659	3,400	76	447	50
Osceola	22.3	12,414	91,138	5,468	68	245	76
Oscoda	8.9	12,924	36,558	2,193	80	246	74
Otsego	23.0	14,701	453,561	27,214	31	1,183	2
Ottawa	233.4	18,629	2,220,738	133,244	10	571	27
Presque Isle	14.6	11,457	92,762	5,566	67	381	58
Roscommon	23.7	11,670	264,135	15,848	45	669	15
Saginaw	208.3	15,349	2,706,802	162,408	8	780	8
Sanilac	43.7	12,489	243,307	14,598	52	334	64
Schoolcraft	8.6	11,503	74,524	4,471	72	520	37
Shiawassee	72.4	13,786	564,573	33,874	26	468	43
St. Clair	163.0	16,103	1,569,880	94,193	13	578	26
St. Joseph	61.7	15,415	332,080	19,925	36	323	67
Tuscola	58.4	13,739	443,191	26,591	32	455	47
Van Buren	76.1	14,615	465,564	27,934	29	367	61
Washtenaw	310.1	21,753	5,142,184	308,531	5	995	3
Wayne	2,103.2	15,201	18,684,420	1,121,065	2	533	34
Wexford	29.8	13,367	398,546	23,913	34	802	7
Totals	9,901.3	17,215	106,088,385	6,365,303		643	

Sources : *Sales and Marketing Management* and Michigan Department of Treasury

Percent Change in Michigan Sales Tax Revenue

2000-2005

<u>County</u>	<u>Population</u>	<u>Buying Income Per Person</u>	<u>Estimated Tax Base</u>	<u>Sales Tax Revenue</u>	<u>Collected Per Person</u>	<u>2005-2004 Sales Tax Revenue</u>	<u>2004-2003 Sales Tax Revenue</u>	<u>2003-2002 Sales Tax Revenue</u>	<u>2002-2001 Sales Tax Revenue</u>	<u>2001-2000 Sales Tax Revenue</u>
Alcona	4.5%	39.5%	5.2%	8.1%	3.8%	11.9%	(9.7%)	9.1%	4.0%	(5.7%)
Alger	(2.0%)	45.5%	12.1%	12.3%	15.0%	6.5%	(12.5%)	13.7%	(5.4%)	12.0%
Allegan	8.0%	6.4%	29.1%	23.6%	14.6%	3.7%	(0.0%)	14.2%	0.9%	3.5%
Alpena	(1.0%)	16.2%	15.7%	6.5%	7.5%	(0.5%)	5.3%	0.4%	(3.1%)	4.5%
Antrim	9.9%	40.5%	25.7%	25.2%	13.9%	6.6%	5.7%	7.0%	(0.1%)	3.9%
Arenac	0.6%	37.9%	(8.8%)	(12.2%)	(12.5%)	(2.4%)	(10.5%)	(4.8%)	1.2%	4.3%
Baraga	(1.1%)	20.2%	8.1%	8.6%	9.0%	4.5%	(6.8%)	17.3%	(7.1%)	2.3%
Barry	9.9%	24.1%	12.4%	9.5%	(0.6%)	1.6%	(1.8%)	1.9%	(3.4%)	11.5%
Bay	(0.5%)	9.2%	25.5%	14.9%	15.5%	2.2%	0.5%	9.4%	1.5%	0.7%
Benzie	13.5%	34.0%	42.1%	39.7%	22.4%	7.7%	(0.1%)	20.1%	(0.3%)	8.4%
Berrien	1.6%	14.1%	1.7%	(4.1%)	(5.6%)	(0.7%)	4.0%	(2.1%)	(2.8%)	(2.3%)
Branch	5.2%	9.2%	12.2%	6.6%	1.5%	(1.2%)	(0.1%)	(3.7%)	4.1%	7.8%
Calhoun	(2.1%)	8.8%	17.6%	7.8%	10.2%	(1.0%)	9.4%	(2.2%)	(5.9%)	8.2%
Cass	3.6%	2.2%	10.4%	30.3%	25.7%	12.2%	(8.4%)	55.5%	(6.5%)	(12.8%)
Charlevoix	5.5%	14.0%	19.7%	11.1%	5.2%	1.0%	(1.2%)	(1.2%)	(1.8%)	14.7%
Cheboygan	13.2%	36.3%	13.6%	4.8%	(7.3%)	4.5%	(2.8%)	(4.3%)	(5.2%)	13.7%
Chippewa	1.6%	(2.5%)	24.4%	17.1%	15.4%	5.6%	9.1%	6.4%	(4.7%)	0.2%
Clare	5.0%	30.2%	12.4%	6.5%	1.7%	4.5%	(1.4%)	10.3%	(13.2%)	8.0%
Clinton	7.6%	17.5%	15.0%	10.2%	2.4%	7.6%	1.5%	10.2%	(7.6%)	(0.9%)
Crawford	4.9%	19.2%	7.4%	1.5%	(3.0%)	(2.3%)	4.7%	5.7%	(7.0%)	1.0%
Delta	(1.3%)	18.3%	7.4%	(1.4%)	(0.3%)	2.0%	(2.1%)	0.9%	(5.0%)	3.0%
Dickinson	4.1%	8.8%	31.5%	20.2%	15.4%	7.7%	0.0%	10.3%	(2.9%)	4.2%
Eaton	5.1%	11.8%	43.7%	32.7%	26.3%	10.6%	6.7%	15.0%	(1.5%)	(0.8%)
Emmet	15.1%	26.9%	30.2%	18.2%	2.8%	3.0%	3.2%	1.5%	1.2%	8.2%
Genesee	1.2%	18.5%	4.7%	(3.4%)	(4.5%)	(0.9%)	1.4%	(2.0%)	(4.8%)	3.0%
Gladwin	5.0%	32.5%	24.6%	18.1%	12.3%	11.2%	(7.3%)	16.2%	(3.5%)	2.1%
Gogebic	0.0%	13.3%	(15.4%)	(17.9%)	(17.7%)	0.1%	(12.0%)	0.1%	6.1%	(12.3%)
Grand Traverse	10.2%	5.7%	27.0%	14.0%	3.5%	0.2%	5.7%	(2.0%)	(0.1%)	10.0%
Gratiot	4.4%	5.3%	13.9%	8.9%	4.3%	6.4%	0.6%	11.6%	(12.6%)	4.3%
Hillsdale	(0.6%)	14.9%	52.1%	43.6%	44.4%	16.8%	3.0%	24.0%	(10.1%)	7.1%
Houghton	(0.3%)	16.7%	4.3%	0.2%	0.3%	3.8%	(1.1%)	(3.4%)	2.9%	(1.7%)
Huron	(2.0%)	21.0%	7.0%	0.6%	2.6%	6.0%	(2.2%)	2.4%	(10.4%)	5.9%
Ingham	(2.2%)	16.8%	4.4%	(3.7%)	(1.4%)	(1.3%)	1.2%	(1.8%)	(4.6%)	3.0%
Ionia	0.3%	18.1%	29.2%	23.9%	23.2%	6.3%	0.2%	15.8%	(6.7%)	7.5%
Iosco	6.3%	21.5%	12.0%	4.5%	(1.7%)	(3.2%)	3.4%	(0.8%)	(2.6%)	7.9%
Iron	(2.4%)	41.2%	(21.2%)	(20.3%)	(18.3%)	(6.4%)	(2.7%)	(1.0%)	(7.4%)	(4.7%)
Isabella	10.3%	17.3%	10.2%	2.6%	(7.0%)	1.4%	4.7%	(2.2%)	1.5%	(2.7%)

Percent Change in Michigan Sales Tax Revenue

2000-2005

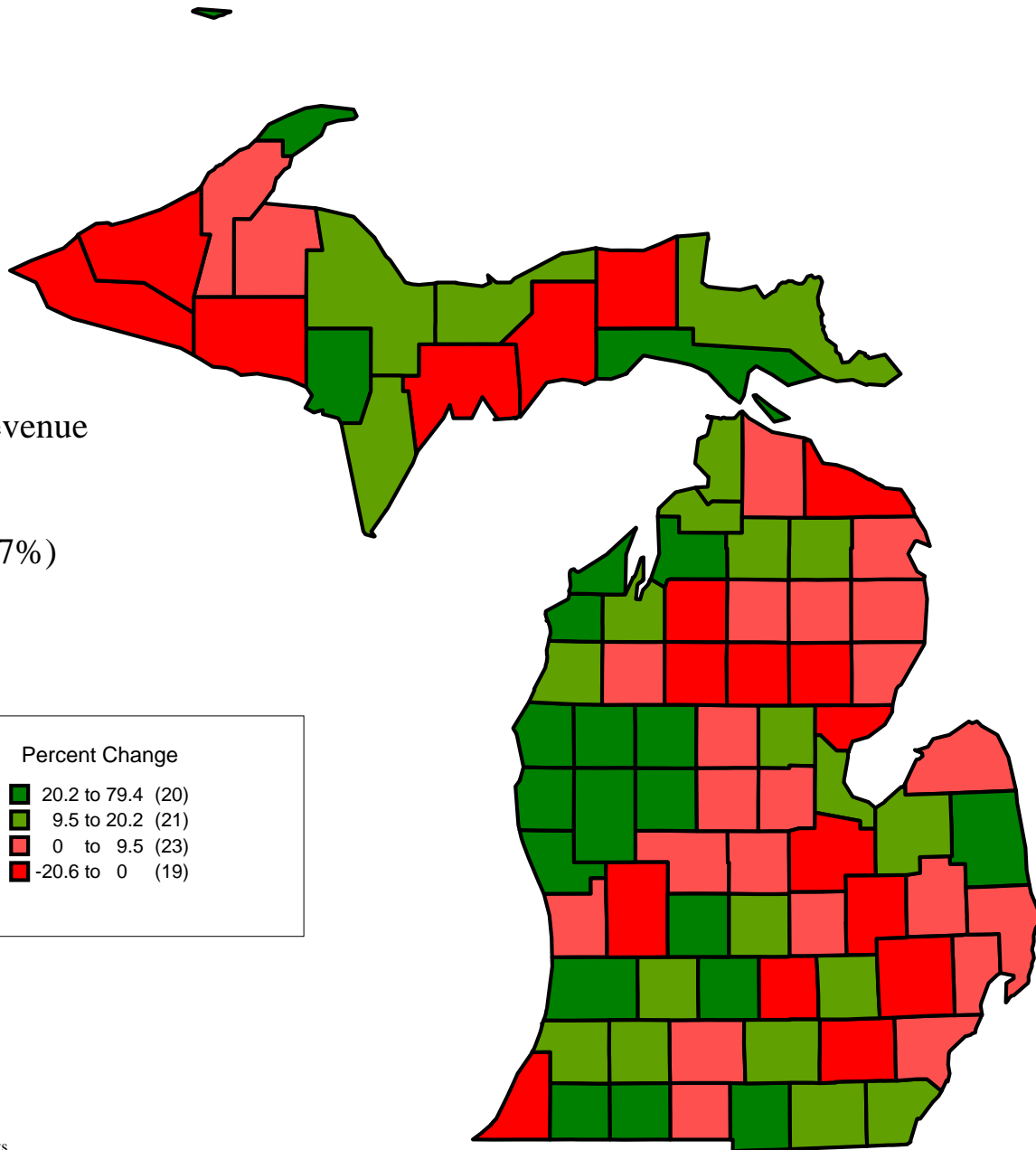
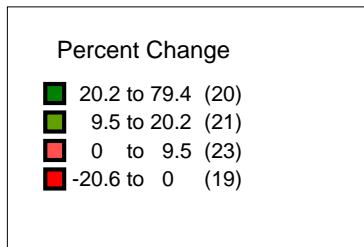
<u>County</u>	<u>Population</u>	<u>Buying</u>	<u>Estimated</u>	<u>Sales Tax</u>	<u>Collected</u>	<u>2005-2004</u>	<u>2004-2003</u>	<u>2003-2002</u>	<u>2002-2001</u>	<u>2001-2000</u>
		<u>Income</u>			<u>Per Person</u>	<u>Per Person</u>	<u>Sales Tax</u>	<u>Sales Tax</u>	<u>Sales Tax</u>	<u>Sales Tax</u>
		<u>Per Person</u>	<u>Tax Base</u>	<u>Revenue</u>	<u>Person</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Revenue</u>	<u>Revenue</u>
Jackson	0.8%	21.9%	26.1%	16.7%	15.9%	(3.3%)	4.0%	3.6%	3.1%	8.6%
Kalamazoo	3.7%	9.9%	24.6%	14.5%	10.3%	5.0%	4.3%	7.9%	(5.3%)	2.2%
Kalkaska	8.2%	12.2%	4.4%	(2.3%)	(9.9%)	(3.1%)	8.3%	(6.1%)	(7.6%)	7.2%
Kent	7.9%	(1.3%)	(3.4%)	(11.2%)	(17.7%)	(2.4%)	(1.2%)	(9.2%)	(4.4%)	6.2%
Keweenaw	0.0%	21.2%	58.5%	69.0%	68.8%	61.0%	(16.6%)	47.5%	(1.9%)	(13.0%)
Lake	13.1%	32.4%	78.8%	79.3%	59.3%	27.9%	10.1%	29.4%	(4.9%)	3.5%
Lapeer	4.0%	20.0%	9.2%	1.5%	(2.4%)	(0.8%)	(0.8%)	(0.6%)	(6.6%)	10.9%
Leelanau	13.8%	20.7%	23.4%	22.1%	7.5%	8.7%	(8.0%)	7.2%	4.9%	8.5%
Lenawee	1.9%	18.7%	20.5%	10.6%	8.5%	(0.7%)	6.2%	(1.3%)	(1.0%)	7.4%
Livingston	17.7%	12.4%	22.1%	13.4%	(3.7%)	1.6%	(2.5%)	6.8%	0.8%	6.3%
Luce	(1.4%)	27.6%	(15.7%)	(20.6%)	(19.2%)	(3.0%)	1.9%	(3.9%)	(19.5%)	3.8%
Mackinac	1.8%	17.1%	31.7%	21.2%	18.8%	5.6%	(0.9%)	5.5%	(3.0%)	13.2%
Macomb	4.3%	9.6%	18.2%	8.1%	3.6%	1.5%	3.1%	0.7%	(2.0%)	4.7%
Manistee	5.9%	46.8%	19.6%	11.2%	5.1%	1.9%	1.1%	2.3%	(4.7%)	10.7%
Marquette	4.5%	17.3%	25.2%	16.7%	11.8%	8.2%	1.7%	9.7%	(5.3%)	2.2%
Mason	3.9%	13.5%	31.1%	21.1%	16.5%	0.6%	1.5%	(1.4%)	9.5%	9.8%
Mecosta	0.5%	13.5%	51.3%	39.9%	39.3%	10.7%	10.1%	5.3%	(2.3%)	11.5%
Menominee	2.0%	13.3%	19.0%	12.9%	10.9%	6.1%	(2.5%)	23.6%	(12.2%)	0.7%
Midland	2.2%	(4.4%)	15.3%	7.1%	5.0%	0.3%	0.5%	5.7%	(8.1%)	9.3%
Missaukee	7.0%	37.1%	(10.1%)	(13.5%)	(19.1%)	(0.2%)	2.4%	(0.7%)	(3.4%)	(11.9%)
Monroe	5.6%	10.0%	25.3%	16.7%	10.7%	3.9%	(2.7%)	7.2%	6.5%	1.2%
Montcalm	3.4%	27.1%	13.1%	6.3%	3.0%	3.2%	0.2%	5.3%	(7.4%)	5.5%
Montmorency	4.0%	30.0%	12.0%	9.5%	5.0%	14.3%	(10.4%)	14.9%	(10.8%)	4.4%
Muskegon	3.8%	11.7%	31.4%	22.1%	17.8%	1.9%	14.3%	(1.3%)	2.0%	4.1%
Newaygo	7.1%	19.1%	25.5%	20.5%	12.7%	9.4%	1.5%	17.2%	(13.8%)	7.4%
Oakland	2.5%	14.0%	(4.9%)	(13.3%)	(15.5%)	(5.0%)	(1.5%)	(8.7%)	(3.5%)	5.1%
Oceana	14.0%	27.4%	48.5%	44.1%	26.7%	17.6%	(3.2%)	26.6%	(7.6%)	8.2%
Ogemaw	2.8%	30.3%	8.6%	(0.2%)	(3.0%)	(4.6%)	2.0%	(7.5%)	1.1%	9.7%
Ontonagon	(2.6%)	28.1%	(10.3%)	(14.4%)	(11.6%)	(6.1%)	(1.6%)	(5.7%)	(2.4%)	0.7%
Osceola	6.7%	15.6%	22.7%	21.6%	14.3%	14.7%	(8.2%)	22.4%	(11.9%)	7.1%
Oscoda	4.5%	13.9%	4.4%	5.3%	0.8%	13.9%	(9.0%)	15.7%	(16.4%)	5.1%
Otsego	7.4%	22.8%	31.0%	17.7%	9.7%	10.3%	2.4%	15.3%	(13.2%)	4.2%
Ottawa	9.4%	(1.2%)	11.0%	3.4%	(5.4%)	2.0%	(4.1%)	2.4%	(2.5%)	6.0%
Presque Isle	(2.1%)	39.5%	(2.7%)	(6.4%)	(4.5%)	5.5%	(0.5%)	(2.4%)	(10.0%)	1.6%
Roscommon	10.1%	42.0%	(3.1%)	(9.8%)	(18.1%)	(6.4%)	1.9%	(6.3%)	(3.7%)	4.7%
Saginaw	0.0%	9.8%	1.9%	(6.5%)	(6.7%)	(0.3%)	(1.1%)	0.5%	(5.4%)	(0.3%)
Sanilac	2.5%	22.2%	30.1%	24.0%	21.0%	23.1%	(10.1%)	9.3%	(0.7%)	3.2%

Percent Change in Michigan Sales Tax Revenue

2000-2005										
<u>County</u>	<u>Population</u>	<u>Buying Income Per Person</u>	<u>Estimated Tax Base</u>	<u>Sales Tax Revenue</u>	<u>Collected Per Person</u>	<u>2005-2004 Sales Tax Revenue</u>	<u>2004-2003 Sales Tax Revenue</u>	<u>2003-2002 Sales Tax Revenue</u>	<u>2002-2001 Sales Tax Revenue</u>	<u>2001-2000 Sales Tax Revenue</u>
Schoolcraft	2.3%	33.8%	3.8%	(2.6%)	(5.0%)	39.4%	(26.4%)	(4.1%)	(7.2%)	6.8%
Shiawassee	0.7%	23.7%	11.4%	4.6%	3.8%	(1.9%)	0.6%	(0.3%)	2.5%	3.8%
St. Clair	5.2%	17.4%	12.0%	4.1%	(1.0%)	(2.0%)	4.0%	(1.9%)	0.4%	3.8%
St. Joseph	2.1%	2.5%	43.8%	36.3%	33.4%	11.4%	(4.8%)	15.7%	3.3%	7.6%
Tuscola	0.0%	13.2%	20.3%	12.6%	12.5%	1.5%	5.4%	(2.8%)	(2.1%)	10.6%
Van Buren	3.5%	8.1%	21.9%	16.0%	12.0%	4.9%	12.3%	9.8%	(15.7%)	6.3%
Washtenaw	10.2%	10.7%	1.2%	(7.7%)	(16.3%)	(6.9%)	1.8%	(6.3%)	(5.6%)	10.0%
Wayne	(5.0%)	16.1%	15.1%	6.6%	12.2%	1.7%	(0.4%)	4.2%	(8.7%)	10.6%
Wexford	7.0%	14.9%	10.2%	0.8%	(5.7%)	(1.0%)	1.2%	(4.3%)	(2.6%)	8.0%
Totals	2.2%	13.2%	10.2%	1.7%	(0.5%)	0.0%	0.8%	(0.6%)	(4.3%)	6.0%

Sources : *Sales and Marketing Management* and Michigan Department of Treasury

Percent Change
in Michigan Sales Tax Revenue
by County
2000 to 2005
(Statewide Change = 1.7%)



MICHIGAN COUNTIES

