

**Report on Non-General Fund Information**  
for Submittal to the 2009 Legislature

Department: Taxation  
 Prog ID(s): TAX 107  
 Name of Fund: Tax Administration Special Fund  
 Legal Authority: Act 215, SLH 2004

Contact Name: Suzanne Eghan  
 Phone: 587-1500  
 Fund type (MOF) Special  
 Appropriation Acct. No. S-327-T

Intended Purpose: To offset costs associated with administering sections 235-110.9 and 235-110.91

Source of Revenues: Fees paid by taxpayers requesting comfort letter and certifications under sections 235-110.9 and 235-110.91

Current Program Activities/Allowable Expenses: Costs associated with administering sections 235-110.9 and 235-110.91

Purpose of Proposed Ceiling Increase (if applicable): NA

| Financial Data            |          |          |          |             |             |             |             |
|---------------------------|----------|----------|----------|-------------|-------------|-------------|-------------|
|                           | FY 2006  | FY 2007  | FY 2008  | FY 2009     | FY 2010     | FY 2011     | FY 2012     |
|                           | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling     | 200,000  | 200,000  | 200,000  | 200,000     | 200,000     | 200,000     | 200,000     |
| Beginning Cash Balance    | 0        | 108,208  | 303,669  | 453,487     | 533,487     | 613,487     | 668,487     |
| Revenues                  | 131,850  | 208,150  | 233,650  | 200,000     | 200,000     | 175,000     | 75,000      |
| Expenditures              | 23,642   | 12,689   | 83,832   | 120,000     | 120,000     | 120,000     | 120,000     |
| Transfers                 |          |          |          |             |             |             |             |
| List each by JV# and date |          |          |          |             |             |             |             |
| Net Total Transfers       |          |          |          |             |             |             |             |
| Ending Cash Balance       | 108,208  | 303,669  | 453,487  | 533,487     | 613,487     | 668,487     | 623,487     |
| Encumbrances              |          |          | 1,600    |             |             |             |             |
| Unencumbered Cash Balance | 108,208  | 303,669  | 451,887  | 533,487     | 613,487     | 668,487     | 623,487     |

Additional Information:

|   |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|
| Amount Req. for Bond Conveyance                               |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                     |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow<br>Accounts, or Other Investments |  |  |  |  |  |  |  |

**Report on Non-General Fund Information**  
for Submittal to the 2009 Legislature

Department: Taxation  
 Prog ID(s): TAX 107  
 Name of Fund: Cigarette Tax Stamp Administrative Special Fund  
 Legal Authority: Act 270, SLH 2001

Contact Name: Suzanne Efhan  
 Phone: 587-1500  
 Fund type (MOF) Special  
 Appropriation Acct. No. S-325-T

Intended Purpose: To provide funding to administer and operate the cigarette tax stamp program

Source of Revenues: Cigarette tax stamps are sold at denominated value plus stamp fee of 1.7% of the denominated value of each stamp sold. of the 1.7%, 0.2% goes to the Cigarette Tax Stamp Administrative Special Fund.

Current Program Activities/Allowable Expenses: Monies in the fund are used to purchase stamps from the manufacturer and to pay for the cost of distributing stamps through a financial institution.

Purpose of Proposed Ceiling Increase (if applicable): NA

| Financial Data            |          |          |          |             |             |             |             |
|---------------------------|----------|----------|----------|-------------|-------------|-------------|-------------|
|                           | FY 2006  | FY 2007  | FY 2008  | FY 2009     | FY 2010     | FY 2011     | FY 2012     |
|                           | (actual) | (actual) | (actual) | (estimated) | (estimated) | (estimated) | (estimated) |
| Appropriation Ceiling     | 252,000  | 252,000  | 252,000  | 252,000     | 252,000     | 252,000     | 252,000     |
| Beginning Cash Balance    | 44,774   | 57,511   | 123,001  | 128,415     | 98,935      | 75,377      | 70,094      |
| Revenues                  | 168,741  | 180,278  | 195,852  | 211,520     | 228,442     | 246,717     | 252,000     |
| Expenditures              | 156,004  | 114,788  | 190,438  | 241,000     | 252,000     | 252,000     | 252,000     |
| Transfers                 |          |          |          |             |             |             |             |
| List each by JV# and date |          |          |          |             |             |             |             |
|                           |          |          |          |             |             |             |             |
|                           |          |          |          |             |             |             |             |
| Net Total Transfers       |          |          |          |             |             |             |             |
| Ending Cash Balance       | 57,511   | 123,001  | 128,415  | 98,935      | 75,377      | 70,094      | 70,094      |
| Encumbrances              |          |          |          |             |             |             |             |
| Unencumbered Cash Balance | 57,511   | 123,001  | 128,415  | 98,935      | 75,377      | 70,094      | 70,094      |

**Additional Information:**

|  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|
| Amount Req. for Bond Conveyance                            |  |  |  |  |  |  |  |
| Amount from Bond Proceeds                                  |  |  |  |  |  |  |  |
| Amount Held in CODs, Escrow Accounts, or Other Investments |  |  |  |  |  |  |  |