

Report on Non-General Fund Information
for Submittal to the 2010 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 Eghan
 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 a stamp fee of 1.7% of the denominated value of each stamp sold.
 Of the 1.7% stamp fee, 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): For the Supplemental FY2011 budget, DOTAX is proposing a ceiling increase of \$20,000 to cover the increase in the price of stamps and the increase in distribution cost.

Financial Data							
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	(actual)	(actual)	(actual)*	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	252,000	252,000	252,000	252,000	272,000	272,000	272,000
Beginning Cash Balance	57,511	123,001	128,415	128,338	98,120	76,018	60,999
Revenues	180,278	195,852	209,600	239,782	247,898	254,981	254,981
Expenditures	114,788	190,438	209,677	270,000	270,000	270,000	270,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	123,001	128,415	128,338	98,120	76,018	60,999	45,980
Encumbrances			41,805				
Unencumbered Cash Balance	123,001	128,415	86,533	98,120	76,018	60,999	45,980

Additional Information:

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

Report on Non-General Fund Information
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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 provide funding for issuing comfort letters, letter rulings, written opinions, and other guidance to taxpayers; administering the tax credits under sections 235-110.9 and 235-110.10; and administering operations of the Special Enforcement Section (SES).

Source of Revenues: Fees collected under sections 235-20, 235-110.9, and 235-110.91; penalties collected under section 2 of Act 206, SLH 2007; and revenues collected by the SES pursuant to section 231-E not to exceed \$500,000/fiscal year.

Current Program Activities/Allowable Expenses: Expenses related to issuing comfort letters, letter rulings, written opinions, and other guidance to taxpayers; administering the tax credits under sections 235-110.9 and 235-110.10; and administering operations of the Special Enforcement Section (SES).

Purpose of Proposed Ceiling Increase (if applicable): For the Supplemental FY2011 budget, DOTAX is proposing a ceiling increase of \$575,000 to fund the operations of the SES.

Financial Data							
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	200,000	200,000	200,000	200,000	775,000	775,000	775,000
Beginning Cash Balance	108,208	303,669	453,487	581,292	1,056,292	856,292	581,292
Revenues	208,150	233,650	220,598	675,000	575,000	500,000	500,000
Expenditures	12,689	83,832	92,793	200,000	775,000	775,000	775,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	303,669	453,487	581,292	1,056,292	856,292	581,292	306,292
Encumbrances		1,600					
Unencumbered Cash Balance	303,669	451,887	581,292	1,056,292	856,292	581,292	306,292

Additional Information:

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