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PUBLIC SUPPORT OF THE ARTS IN MICHIGAN

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With the loss in jobs and economic stress in Michigan, arts organizations have seen dramatic decline in corporate and individual support. The Michigan legislature in 2004 was faced with a deficit of over \$925 million (Bartik and Erickcek, 2005). All areas of the government have been cut including state funding for arts and cultural institutions through the Michigan Council for Arts and Cultural Affairs (MCACA). While attendance is still strong, performing arts institutions have seen significant shifts since 2001 from subscription packages to single ticket sales, indicating limited resources for many people. Today, MCACA is the smallest it has ever been since its inception in 1991. Its budget is less than half of its budget in 2003, and support to its arts organizations has consequently been cut in half as well. Because of the creation of MCACA as a state granting agency, most arts and cultural organizations in Michigan do not receive support from local municipalities. The future of MCACA is currently under great threat and if it were to disappear, financially strapped local municipalities would find it difficult to provide funding for the arts. As Michigan shifts from an economy dependent on manufacturing to one focused on entrepreneurial high-tech industries, communities must find ways to attract and retain the best talent to this region. The quality of arts and cultural offerings will be a significant driver for people to make a life decision to move to and stay in Michigan. For this reason, public support for the arts must continue. How can the funding continue and what can be done to secure its future? These are the questions to be explored in this paper.

INTRODUCTION

The arts make good business sense because of their economic presence and impact. They create a better quality of life for communities, and help to attract and retain new businesses and a talented workforce. In addition, arts organizations serve millions of people every year and provide hundreds of performances for children and communities free of charge. For these reasons, public support for arts and cultural organizations in the State of Michigan needs to be a priority. It is an investment in our communities, and it is essential if Michigan is to be competitive with other states across the country. The Michigan legislature understood this in the early 1990s when the Michigan Council for Arts and Cultural Affairs (MCACA) was created as a state granting agency for non-profit arts and cultural organizations. Today, however, two critical problems currently exist with MCACA that threaten the future of the arts in Michigan. The first problem is that since 2004 the Michigan Council for Arts and Cultural Affairs' funding has been cut by more than half because its funding

is allocated from the General Fund from the state and is not protected by any specific tax levy. The second problem is that because of the significant amount of historical support that the state has given arts organizations, local municipalities do very little to support arts and culture. Unless these structural problems are addressed soon, the arts in Michigan will decline along with the quality of life in its communities.

This paper will address five areas. First, it will demonstrate the true economic impact and presence that arts and cultural organizations have on the State of Michigan including the economic presence of West Michigan organizations which are often considered to have a substantially smaller presence than the east side of the state. Second, it will look at the history of our current funding model and briefly summarize the structure of Michigan taxation. Third, it will identify current legislation being considered to support state arts funding. Fourth, possible adaptable models from other parts of the country will be considered to levy tax revenue from either local municipalities or the state. Fifth, an unorthodox and innovative policy suggestion will be proposed for consideration. For all options the pros and cons will be addressed and a final policy recommendation will be suggested for our legislature to consider.

ECONOMIC PRESENCE AND THE IMPACT OF THE ARTS

One of the strongest arguments for state support of the arts is the fact that it is a significant economic force. By supporting arts and culture, the state is investing in the quality of life of its citizens. Quality arts and cultural offerings improve the attractiveness of a community. They can transform neighborhoods and strengthen the economy. In the schools the arts improve academic performance by encouraging creativity, discipline, team work, and self-expression. By making the commitment to support arts and culture, states such as Michigan make themselves a destination for employment and business development, as well as tourism.

According to a study done by Americans for the Arts in 2002, the nonprofit arts sector creates approximately \$134 billion in economic activity every year, with \$53.2 billion spent by nonprofit arts organizations and \$80.8 billion spent by audiences. The total tax revenue generated from this economic activity is \$24.4 billion (Americans for the Arts; Economic Impact 2006). The National Endowment for the Arts surveyed the country in 2002 on public art participation and found that almost forty percent of adults in the United States attended at least one arts activity annually. This percentage has remained consistent over the past twenty years, and with the actual increase in population, the number of people participating during that time has increased from 76 million in 1992 to 81 million in 2002 (Bradshaw & Nichols, p. 2). Average spending per person for local attendees to nonprofit arts events is \$22.87 per person and for out-of-town attendees it is \$38.05, or 75 percent more. This is up and above the cost of the

ticket to the performance and includes such things as parking, restaurants and hotels (Americans for the Arts; Spending 2006).

In the State of Michigan, information gathered by Wayne State University's Center for Arts and Public Policy indicates that the for profit and nonprofit arts and cultural institutions combined created \$41.5 billion in gross revenues in 1997 and was projected to bring in \$46 billion in gross revenues in 2001. This is roughly 6.5 percent of the entire state's economic activity (Lane, p. 9). According to the W.E. Upjohn Institute for Employment Research, 108,000 people are employed in Michigan either directly through nonprofit arts and culture, or through industries that are directly dependent on arts and culture for their lines of business. The income generated from these jobs was \$1.93 billion in 2004 (Erickcek & Watts, p. 2). The Upjohn Institute's study estimates that of these 108,000 employees, 71,000 are either individual artists or are employed directly by nonprofit arts institutions. Their work creates the other 37,000 jobs for the industry through direct service and industry needed to produce and create the art. Compare this figure to the plastics industry which has 43,100 employees, the information sector with 68,000 employees, and private education which employs 68,900 people (Erickcek & Watts, p. 2). The Michigan Council for Arts and Cultural Affairs reported that in fiscal year 2004 the nonprofit arts organizations they funded produced \$130 million in payroll and generated \$332.6 million in revenues (MCACA, p. 12). The economic presence of the arts is a substantial revenue engine for Michigan.

The same study from the Upjohn Institute examined how the arts attract new money to the state and retain money in the state. This is the direct economic impact the arts have on this region. The study looked at five distinct areas: (1) economic loss from people venturing out of the state for cultural enrichment if the state did not have anything to offer its citizens; (2) the loss of a highly skilled workforce that would be recruited to other states with strong arts and cultural amenities; (3) the loss of out of state funding that current arts organizations receive from out of state visitors and out of state corporate sponsors and foundations; (4) revenue lost from artists who generate sales out of the state through performances and product; and (5) the economic loss in the hospitality industry because of the inability to attract tourists for arts and culture. The study determined that "over the past ten years, the economic impact of the state's arts and cultural activities in terms of employment and personal income is, in total, 30,580 jobs and \$811.2 million in personal income (Erickcek & Watts, p. 26)."

In a metro area with close to a million people, the greater Grand Rapids area is fortunate to have a thriving performing and visual arts scene that includes a world class botanical gardens and sculpture park, a nationally recognized professional orchestra, a professional opera company, the only professional ballet company in the state, a new art museum opening in 2007, and the second largest community theatre company in the United States. The arts in Grand

Rapids are touted by the Convention and Visitor's Bureau, The Grand Rapids Area Chamber of Commerce, The Right Place Program, city leaders, and major corporations and institutions such as Steelcase, Alticor, Van Andel Institute, Spectrum Health and Grand Valley State University, as providing world-class cultural and arts offerings that promote downtown and regional economic development, support tourism to the area, and provide quality of life activities that draw people to live in West Michigan.

The Grand Rapids Symphony, Grand Rapids Ballet Company, Opera Grand Rapids, and Grand Rapids Civic Theatre together provide over 500 ticketed and free performances every year and are supported by a combined number of 8,813 subscribers and approximately 2800 donors (ArtsMarket, 2002). The Grand Rapids Art Museum, the Van Andel Public Museum and the Frederik Meijer Gardens and Sculpture Park boast a combined annual attendance of approximately 535,000 every year (C. Adams, M. Lee, and D. Bowman, personal communication, November 20, 2006). These four performing arts organizations, two museums and botanical gardens together have a combined operating budget exceeding \$25 million. The Arts Council of Greater Grand Rapids reports that the arts and cultural organizations in West Michigan are a \$37 million industry and in 2005, 1.4 million people attended or experienced the arts in this region. Together they paid \$12.6 million in admissions that year (I. Jeffries, personal communication, September 2005). For the performing arts organizations, paid admissions cover approximately 40 percent of total expenses. The other forms of revenue must come from private support, investment income and public entities.

THE MICHIGAN COUNCIL FOR ARTS AND CULTURAL AFFAIRS

The Michigan Council for Arts and Cultural Affairs (MCACA) was created by Executive Order in 1991 and is currently one of five state agencies housed in the Department of History, Arts and Libraries which was created in 2002. It has a 15-member non-partisan Council appointed by the Governor, and their mission is "to encourage, initiate and facilitate an enriched artistic, cultural, creative environment in Michigan (MCACA p.5)." Their charge is to administer arts and cultural grant appropriations, foster communication among arts institutions and government entities, provide guidance to the Governor and Legislature on arts and cultural issues, expand the artistic opportunities within the state to improve our quality of life, be an advocate for arts education in the schools, and strengthen arts organizations locally (MCACA p. 3). No designated source of funding is allocated to the work of MCACA, so the budget size of the Council and their granting appropriations is subject to the health of the state's budget and the discretion of the Governor through the state budgeting process. Funding for MCACA reached an all time high in 2002 with \$25 million in appropriations. Since that time, funding to MCACA has been cut 60 percent with current allocations standing at \$10,144,300 for the 2006-07 fiscal year (Michigan

Legislative Arts Caucus, March 2006). In addition, state support has never been equitable between the east and the west sides of the state. West Michigan represents 21.5 percent of the state's population, but traditionally has only received nine percent of MCACA funds (Kaczmarczyk, 2000). Arts institutions in Southeast Michigan, in the meantime, have received 75 percent of MCACA funds, even though metro Detroit represents 44 percent of the state's population (Kaczmarczyk, 2000). The State of Michigan is fortunate to have a structure in place to administer and allocate public funding to our state's nonprofit arts organizations. The problem is that no designated source of state revenue is allocated to this purpose. For this reason, the future of MCACA is somewhat in danger and with it, public support for the arts.

SUMMARY OF THE MICHIGAN TAX STRUCTURE

When looking to other funding models throughout the country it is important to keep the Michigan tax structure in mind. Many models exist, but most are at the local level and would not be allowed under the current Michigan statute. Therefore, before identifying potential revenue streams for either MCACA or local municipalities, a brief summary of Michigan's tax structure is necessary. The Citizens Research Council of Michigan (February 2006) provides a comprehensive outline of the Michigan tax structure and summarizes the five areas of taxation that exist on the state and local levels. The first are income taxes, which can only be levied by the state and city municipalities (CRC 2006, p.i). The second are business taxes. The state is authorized to levy up to eight types of business privilege taxes, and local municipalities are authorized to levy one type of business tax. The Single Business Tax is the largest business tax levied by the state and was designed to replace eight other state and local taxes that were levied on income and property (CRC 2006, p.i). This tax is considered inequitable and a large deterrent for businesses considering to locate in Michigan. It is currently under much scrutiny on the state and local levels by both parties and is expected to be reformed within the next year. Sales related taxes are the third kind of tax and can only be levied by the state (CRC 2006, p.i). This includes the general sales tax on goods and services as well as excise taxes for such things as alcohol and cigarettes. Property taxes are the fourth kind of tax and are collected based on property values as a local tax. Both local municipalities and the state are authorized to add up to three additional ad valorem taxes beyond the general property tax (CRC 2006, p.i). Local governments are allowed to levy up to eight different kinds of taxes in lieu of a property tax, several of which can help with economic development and relieving tax burden on individuals (CRC 2006, p.i). The last form of taxation is transportation taxes which are sales and property taxes for items needed for transportation purposes, and are only used for transportation infrastructure throughout the state (CRC 2006, p.i).

When considering different tax levies to support arts and culture in the State of Michigan, the most logical areas to consider would be tax increases on one of the sales or business taxes on the state level, or a business tax or property tax on the local level.

CURRENT LEGISLATION BEING CONSIDERED

Three bills are currently under consideration in the Michigan House of Representatives and State Senate regarding public support of the arts. They include an entertainment tax, which would be a sales tax; an amendment to the severance tax which is a business tax; and an amendment to the income tax act of 1967. All of these proposed bills have inherent problems, but are worthy efforts to secure funding for arts and culture in the state. It also shows a significant commitment to the value of the arts in Michigan.

Senate Bill No. 1031 – Entertainment and Cultural Admissions Tax Act

In February 2006 a bill was proposed to levy a five percent excise tax on ticket purchases to any entertainment event in the state. This tax would be levied on all nonprofit and for profit events and would include tickets to zoos, theatres, museums, opera, professional and college sporting events, concerts, botanical gardens, amusement parks and presenting organizations with traveling exhibits and performances. The tax would be levied on the admission charge and not for memberships and has several exemptions including school events below the collegiate level; events sponsored by nonprofit organizations who do not receive funding from this tax; organizations with small operating budgets, meaning \$200,000 or less; fundraisers; and state, county and local fairs. The first \$30 million in revenue will be allocated to MCACA. The next \$10 million will be dedicated to economic development and tourism promotion. The next \$5 million will be allocated to capital projects for cultural facilities, and the next \$5 million will be allocated to arts education.

This is the only current legislation that supports a significant increase in funding of MCACA specifically. The philosophy of this tax is that the people using the services are the ones who should be taxed, and when considering tax equity and efficiency (Lee, Johnson & Joyce, p. 64) this seems reasonable. However, while tickets for both for profit and nonprofit arts and entertainment events currently do not have any sales taxes allocated to them, consumers already pay significant charges for using ticketing services such as Ticketmaster and Tickets Plus. These charges are not optional for consumers as the facilities contract with these ticketing companies and must pass the fees along to consumers.

Tax equity refers to the ability for an individual to pay (Lee, Johnson & Joyce, p. 64), and presumably, if a person is purchasing a ticket to an arts or entertainment event, they can afford to pay these additional taxes and charges.

Unfortunately, with the struggling Michigan economy, this has been a significant problem. People cannot afford what they used to and the nonprofit and for profit organizations are both realizing a significant shifting in the attendance at events. The for-profit arts and entertainment industry is against this tax for fear of encroaching further on their profit margin in the weak economy, and the nonprofit sector sees this tax policy as having a potentially devastating affect on their revenue. For the nonprofit arts sector, ticket sales only cover a portion of total revenues. In the symphony industry for instance, average earned income is only 35 to 40 percent of total revenue for the organizations. Two tickets to a Symphony concert in Grand Rapids is approximately \$104. Ticketmaster, which is the mandated ticketing service contracted by the main hall the orchestra rents, charges \$4.75 per ticket. With an additional five percent tax on those tickets, another \$15 is added to a consumer's total purchase in fees and taxes. Consumers are being charged significant amounts to attend the events. Many also support the organizations philanthropically with private and corporate support. The market will only bear so much cost for arts entertainment and culture. The fear is that this additional tax will cause arts organizations to either lower their prices to absorb the additional tax, which does not help their bottom line, or risk losing significant revenue from people simply choosing not to purchase tickets. To penalize arts organizations further in this area does not help support the mission of providing arts and cultural amenities for all of its citizens. It further hurts them in this effort. In addition, the fear on the west side of the state is that because of the professional sports teams in the Detroit area, a significant amount of tax revenue will be levied on that side. The expectation politically will be that a greater percentage of state funding would then return to that side of the state in support of arts and culture creating a greater inequity between east and west.

House Bill No. 5280 – Amendment to the Severance Tax Act

This business tax has been in place since 1929 and is defined as a tax that is levied “on the gross cash market value of oil and gas ‘severed’ from oil and gas wells (Lindquist p. 1).” Currently it is a five percent tax that is contributed to the General Fund. In fiscal year 2004-05 \$66.7 million was collect for the General Fund and fiscal year 2005-06 was projected to bring in \$60 million (Lindquist p.1). The legislation to amend the Severance Tax was proposed in October 2005 and states that the first \$50 million in tax revenues would be allocated to the General Fund, and the remaining revenue would be allocated to the Department of History, Arts and Libraries. The funds can only be used for the operation of state parks, grants for arts and culture, and historical preservation.

This amendment would provide a protected source of revenue for the Department of History, Arts and Libraries. Though the Department consists of five agencies, including the Library of Michigan, MCACA, Michigan Historical

Center, Michigan Film Office, and the Mackinac State Historic Parks (MHAL, 2006), this funding is intended to be earmarked specifically to MCACA and the Mackinac State Historic Parks (Lindquist p. 2).

Presumably, the companies being taxed for this are able to afford the tax since the tax has been in place for over 75 years and will not change in its amount, so it is equitable from that standpoint. However, this is not an efficient or equitable tax proposal because the taxation of oil and gas wells has no relationship to arts and culture. Efficiency is based on a “benefit principle (Lee, Johnson & Joyce, p. 64)” where the people being taxed are seeing a benefit of that tax. Because of the lack of connection in this proposal it is simply poor tax policy. In addition, the amount of revenue expected from that tax beyond the \$50 million allocated to the General Fund would not be sufficient for the needs of the organizations they would be serving. MCACA at its peak had appropriations of \$25 million in 2002 and has over \$33 million in requests annually (MCACA p. 4).

House Bill No. 5187 and Senate Bill No. 0796 – Amendment to the Income Tax Act of 1967

Both the House and the Senate have proposed identical bills supporting the amendment to the Income Tax Act allowing an individual to designate \$2 or more of their tax refund to support the Michigan Council for Arts and Cultural Affairs.

This is a way that tax payers can support the arts if they so chose and those who do not wish to support arts and culture are not forced to do so. Because it is completely voluntary and does not impact tax revenues, it is a very harmless proposal and good in principal. However, it is not expected to raise the kinds of revenues needed for MCACA. The DNR receives funding from a similar amendment granted in 1983 for the non-game wildlife fund. This fund was put into place exactly the same way in that taxpayers can designate \$2 of their income tax refund for this fund. Between 1983 when it was established and 2000 the fund brought \$10 million in revenue (Department of Natural Resources, 2006). While that may have been good for their needs, it would be devastating for MCACA as that amount of funding was the appropriation for 2006-07 for a single year. That being said, MCACA would most assuredly accept the funds if this were passed, so long as appropriations from the General Fund were to also continue.

OTHER FUNDING MODELS TO CONSIDER

The next three examples are ways that local municipalities across the country have developed protected streams of revenue to support arts and culture. These initiatives were voted on by its citizens and have seen overwhelming support and results.

Denver Scientific & Cultural Facilities District

Voters in the city of Denver and the greater metro area approved the creation of the Scientific & Cultural Facilities District in 1988. Similar to the situation in Michigan, this was created in response to funding cuts from the state of Colorado. The SCFD provides unrestricted public funds to scientific and cultural organizations in a seven county region surrounding Denver that comes from a 0.1 percent sales tax (one penny for every \$10 dollars purchased) from all these areas (Scientific & Cultural Facilities District [SCFD], 2006). The SCFD is a government entity that distributes by statute \$35 million every year “to organizations that provide for the enlightenment and entertainment of the public through the production, preservation, exhibition, advancement or preservation of art, music, theatre, dance, zoology, botany, natural history or cultural history (SCFD, 2006).” According to a 2004 study by the Colorado Business Committee for the Arts [CBCA] and Deloitte & Touche, this \$35 million investment had a 14:1 return on the area economy in 2003 (p.1). Currently, over 300 arts and cultural organizations receive funding from this government entity and together their economic activity in 2003 generated \$1.3 billion for the region with \$497 million in new revenue to the metro Denver area (CBCA, 2006). In 2003, over 11 million people attended cultural events in the Denver area, which is twice the population of the entire state (CBCA & Deloitte, 2004). Cultural tourism contributed \$403 million in economic impact with 2.3 million people coming to the region from other parts of the state and 1.4 million visitors to the region from outside the state (CBCA & Deloitte, 2004). The value of this investment has proven to be realized by the citizens of the greater Denver area as the continuation of this sales tax initiative has been voted on twice for renewal, once in 1994 and again in 2004, and both times passed. The tax has been extended now until 2018. In the 2004 election, the reauthorization gained approval by 65.7 percent of the voters (CBCA; SCFD Reauthorization, 2006).

Salt Lake City Zoo, Arts & Parks Program

In Salt Lake City, Utah, a similar tax called the Zoos, Arts and Parks tax was approved by voters in 1996 and renewed by voters in 2004 by 71 percent (Salt Lake County Council [SLCC], 2006). It uses the same type of county sales and use tax (0.1%) as Denver to fund local recreation facilities, botanical, cultural and zoological organizations in Salt Lake County (SLCC, 2006). The Zoos, Arts and Parks Program Coordinator, who works in the Community Services Department for the County, has an advisory board to assist with the allocation of funds. The Salt Lake County Council must ultimately approve all funding amounts (SLCC, 2003). In 2004, the ZAP tax raised over \$16 million dollars of revenue for over 100 arts and botanical organizations, 12 county parks and the zoo (Salt Lake County Zoo Arts & Parks, 2006).

While both of these communities have seen great support and success through this sales tax model, the equity and efficiency of the tax must be considered. A sales tax seems equitable because all people are taxed the same percentage without financial consideration of their level of income, and for basic services this “horizontal equity (Lee, Johnson & Joyce, p. 64),” may be justified. However, when considering lower income individuals supporting arts and culture, is this tax model morally right? Horizontal equity in taxation has a greater financial impact on lower income individuals because a larger proportion of income is spent on the tax than those at higher income levels (Lee, Johnson & Joyce, p. 64). Arts and cultural organizations are available to all community members, so all should contribute. But proportionately, does this rational make sense through the sales tax model? It is difficult to see this as an equitable tax simply to support arts and culture. Possibly, if the organizations receiving the tax revenue are mandated to serve lower income and disadvantaged communities, which many do through school programming and free community concerts, this could remedy the concerns in the eyes of the tax payers. However, it is a challenging argument to lobby for in the current Michigan economic environment.

Cuyahoga County Arts & Culture Investment Model

In the most recent election on November 7, 2006, Issue 18 was approved by voters for a \$.30 per pack increase to the cigarette tax in Cuyahoga County, Ohio (Jack, November 9, 2006). According to the Community Partnerships for Arts & Culture (CPAC) who designed and organized the ballot effort, revenue levied from this tax will go to the county and will be funneled to arts and cultural organizations throughout the greater Cleveland area. The issue will be active for ten years and is anticipated to levy over \$20 million annually for arts and culture (Arts & Culture Action Committee [ACAC], 2006). The infrastructure to administer the grants was designed and approved by the Cuyahoga County Board of Commissioners in 2004 (CPAC, February 2004). Grants will be distributed based on a peer-review grant structure. The first revenues from this tax should be received by April 2007 and the first grants are anticipated to be appropriated by June 2007 (Jack, November 9, 2006).

In 2004 a similar initiative went to the voters as a property tax and was rejected (Jack, November 9, 2006). By state law a cigarette tax was the only other allowable form of taxation that could levy the amount of revenue needed to support the arts and cultural assets of Northern Ohio (ACAC, 2006). In addition, higher taxes on cigarettes were marketed through the campaign as a way to reduce smoking in the county by serving as a deterrent for youth and low income residents encouraging them to stop smoking or to never start (Jack, October 22, 2006). Opponents to the issue were Philip Morris, U.S.A. and Citizens Against New Taxes which combined spent \$44,600 to fight the issue.

The Issue 18 Arts & Cultural Action Committee raised \$1.2 million to promote their efforts (Jack, November 3 2006).

Michigan's cigarette tax was increased in 2004 and currently stands at \$2 per pack. It is the fourth highest cigarette tax in the country (CRC 2006, p. 30). While an increase to this tax is possible, it might be fought by voters because it is extremely inequitable. The tax is already high, and like the Severance Tax currently being considered in the Michigan House, virtually no connection can be made between cigarettes and arts and culture.

All three of these examples are local tax models. In Michigan, by law only the state can levy sales, use and excise taxes. With the current budget crisis, a sales tax or cigarette tax to support arts and culture would be seen as a low priority and difficult to market to the general population. However, if an increase could be structured like the Severance Tax amendment that is currently in the House as a state-wide initiative, it could possibly work. For instance, a designated amount of the taxable revenue from a sales tax increase could first go to the General Fund and then the next \$20 million or \$30 million would go to MCACA. With the amount of revenue that Denver, Salt Lake City and Cleveland receive from the small increase in sales and use tax, the state of Michigan could see an exponential amount of revenue if one of these models were adapted.

LOCAL TAX MODELS THAT COULD SUPPLEMENT MCACA FUNDING

Another option would be to look to local municipalities to supplement MCACA funding. Because of the Michigan tax structure, the only areas of local taxation that can be explored are a designated city income tax, a designated county business tax, or a designated property tax. The cities of Grand Rapids and Detroit are both having severe budgeting concerns, so the likelihood of a city income tax is relatively slim for this purpose. The basic services and schools are a much bigger priority than arts and culture. One business tax is currently in place in Kent County, which is a Lodging Excise Tax. This act could potentially be amended to include another tourism industry to provide additional support for the arts, such as rental cars or restaurants. In addition, a property tax could be considered if lobbied and promoted the right way. For the purposes of this paper, local support in these areas will be centered on West Michigan and the greater Grand Rapids area.

Rental Car Tax

The current Lodging Excise Tax could be amended to include a rental car tax specifically ear-marked to support arts, culture and tourism in the area. It would be a business tax that Kent County could levy, and like the Lodging Excise Tax, it would have minimal impact on local residents. Business travelers, convention attendees and tourists have come to expect this kind of tax

whenever they rent a car, and business travelers in particular have corporations that can easily absorb such costs. Kent County's Lodging Excise Tax is currently seven percent on top of the six percent sales tax (White, 2003). Visitors who rent cars directly from the Gerald R. Ford International Airport pay an 11.1 percent airport concession fee per car, but if residents or guests rent from a company off the grounds of the airport, no airport fee is charged (Hertz Corporation [Hertz], 2003). By adding a rental car tax of three percent, the County could easily create a new source of revenue to support its local arts and cultural organizations with relatively little impact on the citizens of Kent County.

From research done on other cities that have instated a rental car tax, the biggest opponents to the tax are the rental car companies. Enterprise Rent-a-Car engaged the services of three individuals from the Brookings Institute, the Urban Institute and the Tax Policy Center and in July 2006 presented a study on the economic effects of car rental excise taxes. The report argues that car rental taxes are being used for everything from building convention centers, performing arts centers, culinary institutes and sports facilities around the country and it is simply poor tax policy. The argument stresses the inequity of these taxes and asks the question of why rental car customers should pay for large facilities and community efforts that have nothing to do with renting a car. Specifically in regards to the sports facilities they argue that customers of one industry are being asked to subsidize the profit margins of another (Gale & Rueben, p. 3). The study showed that the majority of rental car companies are not located at airports and that consumers have become extremely price sensitive because of the additional taxes and fees. The recent tax increases in Kansas City, Missouri in 2005 showed a nine percent drop in customers in taxed offices as opposed to untaxed offices in Kansas City, Kansas (Gale & Rueben, p. 6). Of course Kansas City is a unique community and by having a tax on one side of the city in one state and not on the other side, the market will win. Most communities do not share this situation, so the argument is mute.

Car companies at the Gerald R. Ford International Airport would be especially upset if such a tax were implemented due to the fact that renters already pay an 11.1 percent airport concession fee on top of the six percent sales tax (Hertz, 2003). While these fees seem high, they are competitive to other cities around the country. In Nashville, Tennessee, the tax rate is 12.25 percent with an airport concession fee of 9.25 percent, for a total of 21.5 percent in taxes and fees (Hertz, 2003). In Des Moines, Iowa, the tax rate is six percent with an additional state rental tax of five percent and an airport concession fee of 11 percent, for a total of 22 percent in taxes and fees (Hertz, 2003). Fort Wayne, Indiana, has a ten percent tax in addition to the 11.1 percent airport concession fee, for a total of 21.1 percent in taxes and fees (Hertz, 2003). Milwaukee, Wisconsin, has an 11.6 percent tax in addition to a ten percent airport concession fee, totaling 21.6 percent in taxes and fees (Hertz, 2003).

Other possible opponents to the rental car tax in Kent County would be the Convention and Visitors Bureau. While the CVB is supportive of the arts in Grand Rapids, its purpose is to draw in tourism and convention business. In luring convention business to the Kent County area, one of their strongest selling points is the affordability of Grand Rapids. A car rental tax would put an additional burden on convention attendees and visitors, which defeats this argument. On the other hand, if this tax were to be combined with the Lodging Excise tax as a tourism tax, it would benefit the CVB as their funding comes from this current stream of tax revenue (see Figure 1).

Restaurant Tax

The current Lodging Excise Tax could also be amended to include a restaurant tax. According to the Kent County 2007 Annual Budget, the Hotel/Motel (Lodging Excise) Tax Fund is allocated in the following way:

Figure 1: Kent County Lodging Excise Tax Revenue 2006-07 Budget

DeVos Place Convention Center Bond Payment	\$4,950,000
Grand Rapids/Kent County Convention & Visitors Bureau	\$ 835,000
John Ball Zoological Society	\$ 400,000
A Proposed Sports Commission	\$ 200,000
Festival of the Arts	\$ 10,000
Total	\$6,413,000

- Delabbio & White, p. 4

The County states in the 2007 budget that while the 2006 growth of the fund is strong at 12 percent, the needs are expected to exceed the fund, and the fund is expected to be depleted by 2011 (Delabbio & White, p. 4). A new tax or tax increase will be needed to fulfill these obligations. By amending the act to include a restaurant tax and calling the combined bill a tourism tax, substantially more revenue could be added to the fund and it could serve a broader purpose to support arts and culture through tourism.

When considering equity and efficiency and this tax proposal, a definite relationship exists between arts and culture, and restaurants and hotels. However, the restaurant industry will not be in favor of this for many of the same reasons that the ticket excise tax is not supported. Restaurants already impose the six percent sales tax on their customers, and also pass along taxes for serving alcohol. In addition, restaurants are notoriously difficult businesses to see profitability. An additional tax is feared to hurt their profit margins further. However, the reality is that even an aggressive three percent tax increase could easily be passed along to restaurant patrons and they would see little affect on their bottom line. People make the choice to patronize a restaurant, and a three percent tax increase will not deter patrons from making that choice. The bigger concern would be the ability to incorporate this as a business tax and not a sales

tax. The Lodging Excise tax is directly passed along to guests at hotels, so essentially it is a sales tax, but in the state legislature it is considered a business tax. A single local business tax is allowed by state statute, and it would be questionable if a tourism tax would be considered as a single line of business. If not, the state legislature would need to propose an amendment to the current sales and use tax allowing local municipalities to impose an additional sales tax, and significant barriers would exist to make this happen. Structural change of this magnitude would have to lobby for more critical needs than arts and culture and it would be difficult to win support at the state level.

Property Tax

A property tax increase to support arts and culture would be the easiest to implement on the local level and would be the most equitable, therefore making the most sense. A referendum was voted down in Michigan on the Southeast side of the state in November 2002 that suggested this kind of support. Proposal K: An Arts and Culture Tax for Oakland and Wayne Counties was modeled after the Salt Lake City ZAP tax and the culture tax in Denver. The difference was that this initiative would have been funded by property taxes in Wayne and Oakland counties, outside of Detroit, to fund the major arts institutions in Detroit. This proposal suggested that 50 cents of every \$1,000 in taxable value of a home would be charged annually towards supporting the arts in metro Detroit as well as local cultural offerings (Silverman, 2002). This initiative was supported strongly by many community members, but it ultimately did not pass. Opponents to the tax insist that taxes need to decrease, not increase. They also stated that they did not believe in public support of the arts. These opponents would be difficult to convince otherwise. However, other voters were upset because four other counties surrounding Detroit were not participating in the tax referendum, and yet their citizens would still be taking advantage of the cultural opportunities being funded by this tax. Opponents also felt that state subsidies were already substantial for these cultural organizations and they should not need any additional funding from taxpayers (Waldmeir, 2002). Of course this last statement was made before the large state cuts were made.

If the referendum were to be attempted on the west side of the state, especially with the loss in funding from MCACA and the large amount of community support for the arts in this region, it could possibly pass. A property tax has vertical equity in that the amount taxed is directly related to the value of the property (Lee, Johnson & Joyce, p. 64). Presumably, the wealthier suburban areas have a higher percentage rate of attendance at arts and cultural institutions, so they should be contributing a greater amount to support arts and culture in the community. In addition, West Michigan has a strong Republican contingency which traditionally supports the arts more than Democrats. While this initiative did not succeed on the East side of the state, it has considerably more possibilities in West Michigan.

POLICY RECOMMENDATION AND NECESSARY ACTION

While all these models for local and state funding are viable possibilities, one last idea was suggested by John Bracey, who is the executive director of the Michigan Council for Arts and Cultural Affairs. This suggestion could be the most efficient solution, and if lobbied the right way, the most expedient possibility for securing funding for MCACA in the near future. This solution would involve an amendment to the State Liquor Tax that would shift the designation of four percent of the tax from the Convention Facility Development Fund to the Michigan Council for Arts and Cultural Affairs (J. Bracey, personal communication October 21, 2006).

The Citizens Research Council reports that the Liquor Tax is a 12 percent business tax for consumption on premises and 13.85 percent tax for consumption off of premises and is charged to all businesses selling spirits. In the 2003-04 fiscal year \$103,686,000 was collected from this tax. The designation for the tax revenue is shown in Figure 2.

Figure 2: 2003-04 Michigan Liquor Excise Tax Revenue

Liquor Tax	Designation:	Year Adopted	2003-04 Amount
4%	General Fund	1957	\$ 33,023,000
4%	School Aid Fund	1959	\$ 32,405,000
1.85%	Liquor Purchase Revolving Fund	1972	\$ 11,989,000
4%	Convention Facility Development Fund	1985	\$ 32,516,000
13.85%		TOTAL 03-04:	\$103,686,000

- *Citizens Research Council 2006, p. 34*

The Convention Facility Development Fund was established in 1985 and was created to fund the building of Detroit’s Cobo Hall. Also in 1985, a local Tri-county Accommodations Tax for hotels in Wayne, Oakland and Macomb counties was instituted with the revenues levied going to the same fund. The Cobo Hall project is a 30 year bond commitment and in 2015 both the four percent liquor tax and the local accommodations tax will sunset. The bond commitment is \$16.3 million annually. By statute, any tax dollars collected beyond the bond commitment are distributed back to the 83 counties based on the amount collected in tax revenue from this liquor tax. (Cole, 2005).

According to the Department of Treasury, the revenues from this Fund since 1999 have been as follows:

Figure 3: Convention Facility Development Fund Revenue History

	PA 106 of 1985 Accommodations Tax	PA 107 of 1985 4% Liquor Excise Tax	Total
FY 1999	\$16,788,904	\$25,460,802	\$42,249,706
FY 2000	\$18,319,122	\$27,311,287	\$45,630,408
FY 2001	\$17,476,966	\$28,484,833	\$45,961,799
FY 2002	\$16,710,850	\$29,241,688	\$45,952,538
FY 2003	\$15,010,089	\$30,712,901	\$45,722,990
FY 2004	\$16,179,176	\$32,515,620	\$48,694,796

-State of Michigan Convention Facility Development Fund 2005

With the explosion of casinos in downtown Detroit, the accommodation tax has brought in anywhere from \$16 to \$18 million annually for the CFD Fund since 1999. This local support has been more than enough to cover the bond commitment for Cobo Hall. The remaining \$30 million from the four percent Liquor Tax is currently being designated to the General Fund for distribution back to the 83 counties (Cole, 2005). Although, it is questionable if that money is actually being returned to the counties since according to the City of Grand Rapids and Kent County, the state has been unable to fulfill their revenue sharing responsibilities by not giving to the local municipalities what is guaranteed to them by statute (City of Grand Rapids, 2006; Delabbio and White 2007, p. 3). The Mackinac Center for Public Policy, which is a non-partisan research institute, recently recommended that “The state should repeal this [4% Liquor] tax. With the introduction of casinos in Detroit, there are sufficient revenues from the hotel tax to pay the bonds (LaFaive, 2003).” John Bracey suggested that instead of repealing the tax, this money could be repurposed for MCACA, therefore securing the funds and properly redistributing them to the 83 counties in support of arts and cultural organizations (J. Bracey, personal communication, October 21, 2006).

It is easily arguable that the entire state should not be funding Cobo Hall through tax dollars. The new DeVos Place Convention Center in Grand Rapids has been funded through county and city bonds through a local lodging excise tax and has not depended on any support from the State. Cobo Hall no longer needs the state’s support in this way because of the economic impact of the casinos and hotels in the Detroit area. The four percent Liquor Tax has already been a part of the business landscape for over twenty years, so while a repeal would be helpful for those businesses it affects, a repurposing of funds would not hurt those businesses at all. By protecting the four percent Liquor Tax revenue through MCACA, the tax dollars are guaranteed to serve all community members, not just those living in the Detroit area.

Another argument for support of this change is that the Liquor Tax has a direct relationship to arts and culture, as arts and cultural institutions directly

help restaurant and bar traffic before, during and after events. Finally, it would be relatively easy to execute as the repurposing of funds would not need to go to a public vote (J. Bracey, personal communication, November 22, 2006). A bill could easily be presented by either the House or Senate to amend the Liquor Tax Act so the four percent designated for the Convention Facility Development Fund will be redirected to the Michigan Council for Arts and Cultural Affairs. This is an assured way to continue the vitality of the state's arts and cultural amenities, which is an investment in its future health.

The repurposing of these funds should be the first step in attempting to secure public support of the arts in Michigan and is the policy recommendation from this writer. Local community leaders and arts advocates from both sides of the state would need to meet with their local legislators to lobby support for this effort. Legislators on the west side of the state would be more likely to support this initiative because of the inequity of the current revenue support. However, arts supporters on the east side of the state have seen severe cuts in arts funding in recent years and may have motivation to lobby legislators on their side as well. Coalition supporters would include all the leaders from the major arts and cultural institutions from both sides of the state, as well as organizations such as The Right Place Program, which is a nonprofit economic development organization in Grand Rapids, the Grand Rapids and Detroit Area Chamber of Commerce, ArtServe, which is an arts advocacy group based in Southfield, MI and the other leaders on the east side of the state who organized and lobbied for Proposal K: An Arts and Culture Tax for Oakland and Wayne Counties in 2002 (CRC 2002).

CONCLUSION

Michigan has been in an economic crisis since 2002 and a recovery will be slow and hard for everyone. Every part of the economy has been affected and every economic sector is looking for ways to not only survive, but regain footing so that Michigan can be a national and international destination for business and employment. We are fortunate to have many natural amenities to attract a talented workforce to this area. However, if the state is to truly shift from a manufacturing economy to a high-tech industry, the competition for a highly educated highly skilled workforce is fierce. If the State of Michigan wants to attract and retain this kind of talent, legislators must have the foresight to preserve the things that make the quality of life in Michigan great. This includes the arts and cultural institutions. While some argue that these institutions should not depend on government support and should exist on their own merit through ticket revenue and private support, the fact of the matter is that arts and cultural organizations are serving the entire State of Michigan. These institutions capture and share the heart of the human condition. Combined they served millions of people who appreciate and enjoy what they offer in order to enhance the quality of their life here in Michigan. State and local governments need to

Tourangeau/Public Support of the Arts in Michigan

see this support as an investment in whom and what they want this State to be in the new economy. While a relatively easy fix to this problem does exist through the repurposing of the Liquor Tax, all of the suggestions in this paper are viable options with the right leadership behind it. The state's investment is minimal.

The end result is great.

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Tourangeau/Public Support of the Arts in Michigan

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