

# State tax haul fell 4 percent in '82

Michigan's total state tax collections were down 4 percent in October compared to the same month in 1981, according to the state Department of Treasury.

Total net tax collection in October 1982 reached \$515 million, compared with \$494 million in October 1981.

But some types of taxes rose to offset others that fell. The phenomenon is particularly noticeable in month-to-month comparisons.

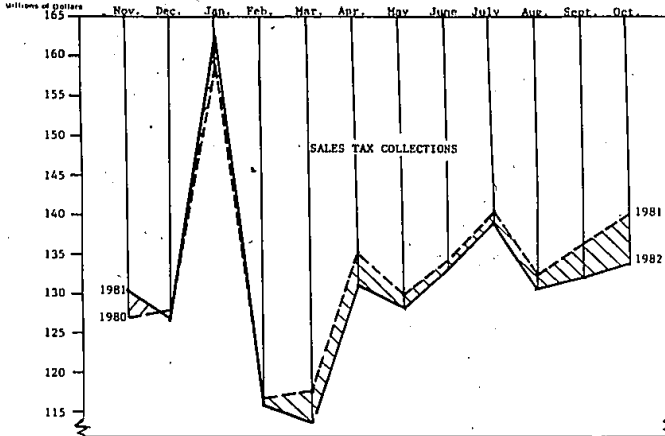
THE GROSS single business tax collected in October 1982 fell more than 35 percent from last year. The SBT, a measure of business activity, yielded \$48.6 million this October, compared to nearly \$55 million in October of 1981.

Individual income taxes were up, however, by almost 10 percent — \$255 million this October compared to \$215 million in the same month last year. The 19-percent increase is largely attributable to the tax rate increase of 1 percent levied for the six months of April to September. Although the October rate was rolled back to 4.6 percent, October collections reflect September earnings when the rate was 5.6 percent.

Cigarette taxes collected this October were up 81.7 percent over last October. This October's collection totalled \$21.2 million, compared to \$11.5 million in October of '81.

This figure was boosted by the 10 cents-per-pack tax increase that went into effect in May 1982. The increase raised the cigarette tax from 11 cents per pack to 21 cents.

MOTOR FUEL taxes continued to fall. They generated \$35.2 million in October 1982, compared to \$38.1 mil-



lion collected in October 1981, a 7.8-percent drop over the year. The phenomenon is attributed not only to less travel during the recession but to smaller and more fuel-efficient vehicles.

The sales tax, Michigan's second biggest revenue producer, was down by 4.3 percent. A total of \$133.6 million was collected this October, compared to \$139.6 million gathered in October 1981.

## U-M offers 64 courses in area in January

Sixty-four credit courses, as well as a 12-hour credit program in computer science, will be offered in the Detroit area this winter by the University of Michigan.

Most winter-term classes begin the week of Jan. 10. Some on the UM-Dearborn campus begin the week of Jan. 3. Registration will be conducted by mail and must be completed by Jan. 4.

FIVE COURSES are scheduled for Detroit, meeting at the Rackham Educational Memorial Building at the corner of Woodward and Warren. Offerings from the U-M School of Education include courses in child-development psychology, community college and counseling process.

In addition, an interpersonal practice course in social work and one dealing with planning and resource allocation for human services at the community level will be presented.

## OCC enrolls for winter term

Registration for the 1983 winter semester at Oakland Community College will be held 9 a.m. to 8 p.m. Jan. 3 and 4 according to an alphabetical schedule.

Classes for the semester officially begin at 8 a.m. Jan. 5. Students may register at any one of the following OCC campus locations: the Auburn Hills Campus in Auburn Heights (853-4200), the Highland Lakes

Another 32 courses will be offered on the UM-Dearborn campus. They include courses in business administration, professional development in production-operations management, computer and information sciences, education, environmental studies, industrial and systems engineering, liberal studies, library science, mathematics, natural resources, philosophy, psychology-sociology and social work.

A COURSE on issues in health-personnel management, which will focus on the role and function of the manager in personnel administration, will be offered in Southfield. The class will meet at the South Oakland County Health Department Building, 37725 Greenfield at Catalpa.

A complete listing of courses and a registration form are available from the U-M Extension Service, 412 Maynard, Ann Arbor 48109, or by calling 764-5311.

Camps in Union Lake (360-3000), the Orchard Ridge Campus in Farmington Hills (471-7500) and the Southeast/Royal Oak Campus in Royal Oak (967-5700).

Applications for the semester are now being accepted. New students should contact an admissions counselor at the campus of their choice for a schedule of classes and information on admission procedures.

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For more information or registration, please call 471-8091

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