

Local Government Tax Options in Surrounding States

Local Tax Source	Michigan	Ohio	Indiana	Illinois	Wisconsin
Property	Yes	Yes	Yes	Yes	Yes
Income	Cities Only	Yes	Yes	No	No
Sales	No	Yes	No	Yes	Yes
Motor Fuel	No	No	No	Yes	No
Motor Vehicle License	No	Yes	Yes	Yes	Yes
Alcoholic Beverage Sales	No	Yes	No	Yes	No
Tobacco Sales	No	Yes	No	Yes	No
Public Utility Sales	Detroit	Yes	Yes	Yes	No
Total	2	7	4	7	3

Source: Eric Luper, Citizens Research Council of Michigan