



City of Detroit  
Detroit City Council  
Council Member Angela Whitfield Calloway  
District 2

## MEMORANDUM

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TO: Members of the Public

FROM: Council Member Angela Whitfield-Calloway *AWC*

DATE: October 20, 2023

RE: Statement on Amusement Tax

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Last week, my office requested a resolution urging the state legislature to adopt an Amusement Tax. Our office and others believe the adoption of an Amusement Tax presents a remarkable opportunity for the City of Detroit and other cities around the great State of Michigan. While a tax would provide much-needed financial support, its true value lies in its potential to foster a more responsible and inclusive community, fortify our infrastructure, investments in our cultural heritage, and aid in our transition toward environmental sustainability. The proposed adoption would not only bolster our financial health but aligns perfectly with Governor Whitmer's vision of an economic framework that prioritizes people, places, and projects.

### Here are ways an Amusement Tax can help:

***Extended User Responsibility:*** The Amusement Tax will introduce a fair and equitable system where non-residents who enjoy Detroit's vibrant cultural and entertainment scene also share in the responsibility for maintaining the city's prosperity. The City of Detroit is one of the most visited cities in the country for its cultural and sporting events. By taxing these amusements, we ensure that those who benefit from Detroit's attractions also contribute to its well-being. This principle of shared responsibility fosters inclusivity and ensures that the burden of providing city resources, during these amusements, is not solely borne by Detroit's residents.

### How do we propose funds be earmarked in the City of Detroit?

My office recommends that funds generated by an Amusement tax should be strictly earmarked for investments in: Cultural programming; Detroit Department of Transportation; Strategic Neighborhood Funding; Environmental Impact Funding; and Infrastructure Improvements.



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1. **Cultural Investments:** Detroit has rich cultural heritage and is a source of pride for Detroiters. By channeling these funds into our cultural institutions, we ensure the preservation and enhancement of our artistic and historical treasures, which, in turn, will continue to attract both tourists and residents.
2. **Infrastructure Improvements:** Our city's infrastructure is the backbone of its economic growth and quality of life. By dedicating a new, recurring source of funding toward infrastructure improvements including but not limited to road repairs and public spaces, we ensure residents and visitors alike can benefit from those enhancements.
3. **Detroit Department of Transportation:** A strong transportation network is crucial for the mobility of our residents and visitors. The funds from an Amusement Tax can help bolster the Department of Transportation, ensuring the continued growth and accessibility of our city. This can translate to pay raises for our drivers, easier commutes for our riders, and overall, a better public transit system that residents can be proud of.
4. **Office of Sustainability / Environmental Impact Funding:** Environmental sustainability is an ever-growing concern, and it is imperative that Detroit plays its part in addressing these challenges. The Amusement Tax will allow us to allocate funds to environmental impact initiatives that will help the city reduce its carbon footprint and promote a cleaner, more sustainable future.
5. **Strategic Neighborhood Funding:** Contribution toward the Strategic Neighborhood Funding program empowers our communities to have a stake in their development. By addressing community-specific needs and enhancing the overall quality of life for our residents, our neighborhoods prosper and create an environment for exponential growth.

In conclusion, adopting the Amusement Tax is not just about revenue but about building a sense of shared responsibility, investing in our culture, fortifying our infrastructure, improving transportation, and promoting environmental sustainability. These outcomes not only make Detroit a more attractive and prosperous city but reinforce Governor Whitmer's forward-thinking approach to economic development. It is a win-win for the State, the city, and its residents, and it positions Detroit for a brighter future.

Please contact our office if you have any questions or concerns – Ramses Dukes,  
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