HB-4999, As Passed House, October 12, 2017
HB-4999, As Passed Senate, October 12, 2017

HOUSE BILL No. 4999

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September 20, 2017, Introduced by Reps. VerHeulen, Lower, Kelly, Leutheuser, Lilly, Bellino, Webber, Marino, Glenn, Noble, VanderWall, Tedder, Kahle, Cole, Lucido, Hughes, Calley, Frederick, Vaupel, Neeley, Griffin, Victory, VanSingel, Brann, Wentworth, Liberati, Chirkun, Faris, Inman, Afendoulis and Kosowski and referred to the Committee on Michigan Competitiveness.

A bill to prohibit local units of government from imposing an excise tax on the manufacture, distribution, or sale of food.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

Sec. 1. As used in this act:

(a) "Food" means that term as defined in section 1107 of the food law, 2000 PA 92, MCL 289.1107.

(b) "Local unit of government" means any local government or its subdivision, including, but not limited to, a city, village, township, county, or educational institution; a local public authority, agency, board, commission, or other local governmental, quasi-governmental, or quasi-public body; or a public body that acts or purports to act in a commercial, business, economic development, or similar capacity for a local government or its subdivision.

HOUSE BILL No. 4999

House Bill No. 4999 as amended October 5, 2017

[Sec. 3. Except as otherwise provided by federal law or a law of this state, a local unit of government shall not do either of the following:

(a) Impose an excise tax on the manufacture, distribution, wholesale sale, or retail sale of food for immediate consumption or nonimmediate consumption.

(b) Enact, enforce, or administer any ordinance, regulation, resolution, policy, rule, or directive imposing a tax or fee on the manufacture, distribution, wholesale sale, or retail sale of food for immediate consumption or nonimmediate consumption.]