

# HOUSE BILL No. 5234

October 9, 1991, Introduced by Reps. Nye, Bandstra, Martin, Bender, Middaugh, Bartnik, Dalman, DeMars, Walberg, Hillegonds, Dolan, Hoffman, Strand, Oxender and Brackenridge and referred to the Committee on Taxation.

A bill to impose a specific tax on spirits; to provide for the collection of the tax; to prescribe certain powers and duties of the liquor control commission; to provide for the disposition of the tax; and to repeal this act on a specific date.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 1. As used in this act:

2       (a) "Licensee" means the holder of a license as defined in  
3 section 2i of the Michigan liquor control act, Act No. 8 of the  
4 Public Acts of the Extra Session of 1933, being section 436.2i of  
5 the Michigan Compiled Laws.

6       (b) "Spirits" means that term as defined in section 2 of Act  
7 No. 8 of the Public Acts of the Extra Session of 1933, being sec-  
8 tion 436.2 of the Michigan Compiled Laws.

9       Sec. 2. In addition to any other taxes imposed by law, the  
10 liquor control commission shall levy and collect on all spirits

1 sold in the state, at the time of sale, a specific tax equal to  
2 1% of the retail selling price of the spirits.

3       Sec. 3. Upon collection, the entire proceeds of the tax  
4 collected under section 2 shall be deposited in the state trea-  
5 sury to the credit of the drunk driver detention and correction  
6 center fund.

7       Sec. 4. A licensee who on January 1, 1991 has on hand any  
8 spirits shall file a complete inventory of those spirits with the  
9 liquor control commission not later than January 31, 1992 and, at  
10 the same time, remit to the commission a specific tax equal to 2%  
11 of the retail selling price of the spirits. Upon receipt, the  
12 proceeds of the tax levied under this section shall be deposited  
13 in the state treasury to the credit of the drunk driver detention  
14 and correction center fund.

15       Sec. 5. This act is repealed effective December 31, 1996.

16       Sec. 6. This act shall take effect January 1, 1992.

17       Sec. 7. This act shall not take effect unless all of the  
18 following bills of the 86th Legislature are enacted into law:

19       (a) Senate Bill No. \_\_\_\_ or House Bill No. 5231 (request  
20 no. 01053'91).

21       (b) Senate Bill No. \_\_\_\_ or House Bill No. 5232 (request  
22 no. 01053'91 a).

23       (c) Senate Bill No. \_\_\_\_ or House Bill No. 5230 (request  
24 no. 01053'91 b).

25       (d) Senate Bill No. \_\_\_\_ or House Bill No. 5233 (request  
26 no. 01053'91 c).