

SENATE BILL No. 614

November 14, 1991, Introduced by Senators WELBORN and BERRYMAN and referred to the Committee on State Affairs and Military/Veteran Affairs.

A bill to amend section 1 of Act No. 218 of the Public Acts of 1962, entitled

"An act to impose a specific tax on spirits; to provide for the collection of the tax; to prescribe the powers and duties of the liquor control commission; and to appropriate the proceeds of the tax,"

as amended by Act No. 463 of the Public Acts of 1982, being section 436.121 of the Michigan Compiled Laws; and to repeal certain parts of the act.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 1 of Act No. 218 of the Public Acts of
2 1962, as amended by Act No. 463 of the Public Acts of 1982, being
3 section 436.121 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 1. In addition to any and all taxes imposed by law,
6 there is ~~hereby~~ imposed and there shall be levied on and

1 collected a specific tax equal to ~~4%~~ 6.2% of the ~~retail~~
2 selling price of ~~spirits, as defined in section 2 of Act No. 8~~
3 ~~of the Public Acts of the Extra Session of 1933, as amended,~~
4 ~~being section 436.2 of the Michigan Compiled Laws~~ ALL SPIRITS,
5 AS THAT TERM IS DEFINED IN SECTION 2 OF THE MICHIGAN LIQUOR CON-
6 TROL ACT, ACT NO. 8 OF THE PUBLIC ACTS OF THE EXTRA SESSION OF
7 1933, BEING SECTION 436.2 OF THE MICHIGAN COMPILED LAWS, SOLD BY
8 A SPIRIT MANUFACTURER OR OUTSTATE SELLER OF SPIRITS TO A WHOLE-
9 SALER OF SPIRITS. The tax shall be collected by the ~~state~~
10 liquor control commission ~~at the time of sale by the~~
11 ~~commission. In the case of sales to licensees, the tax shall be~~
12 ~~computed on the retail selling price established by the commis-~~
13 ~~sion without allowance of discount.~~ IN THE MANNER PROVIDED FOR
14 IN ACT NO. 8 OF THE PUBLIC ACTS OF THE EXTRA SESSION OF 1933.

15 Section 2. Section 3 of Act No. 219 of the Public Acts of
16 1962, being section 436.123 of the Michigan Compiled Laws, is
17 repealed.

18 Section 3. This amendatory act shall not take effect unless
19 all of the following bills of the 86th Legislature are enacted
20 into law:

21 (a) Senate Bill No. 612.

22

23 (b) Senate Bill No. 613.

24

25 (c) Senate Bill No. 615.

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1 (d) Senate Bill No. 616.

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