

# SENATE BILL No. 615

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 sections 1 and 2 of Act No. 213 of the Public Acts of 1972, 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; to appropriate the proceeds of the tax; and to provide for the disposition of the tax,"

section 1 as amended by Act No. 464 of the Public Acts of 1982, being sections 436.131 and 436.132 of the Michigan Compiled Laws.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Section 1. Sections 1 and 2 of Act No. 213 of the Public  
2 Acts of 1972, section 1 as amended by Act No. 464 of the Public  
3 Acts of 1982, being sections 436.131 and 436.132 of the Michigan  
4 Compiled Laws, are amended to read as follows:

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

1 specific tax equal to ~~1.85%~~ 2.3% of the ~~retail~~ selling price  
2 of ~~spirits, as defined in section 2 of Act No. 8 of the Public~~  
3 ~~Acts of the Extra Session of 1933, as amended, being section~~  
4 ~~436.2 of the Michigan Compiled Laws, for consumption off the~~  
5 ~~premises~~ ALL SPIRITS, AS THAT TERM IS DEFINED IN SECTION 2 OF  
6 THE MICHIGAN LIQUOR CONTROL ACT, ACT NO. 8 OF THE PUBLIC ACTS OF  
7 THE EXTRA SESSION OF 1933, BEING SECTION 436.2 OF THE MICHIGAN  
8 COMPILED LAWS, SOLD FOR CONSUMPTION OFF THE PREMISES BY A SPIRIT  
9 MANUFACTURER OR OUTSTATE SELLER OF SPIRITS TO A WHOLESALE OF  
10 SPIRITS. The tax shall be collected by the liquor control com-  
11 mission ~~at the time of the sale by the commission~~ IN THE MANNER  
12 PROVIDED FOR IN ACT NO. 8 OF THE PUBLIC ACTS OF THE EXTRA SESSION  
13 OF 1933.

14 Sec. 2. Upon collection, the liquor control commission  
15 shall deposit the entire proceeds OF THE TAX IMPOSED IN SECTION 1  
16 in the state treasury, ~~to the credit of the liquor purchase~~  
17 ~~revolving fund~~ FOR SUBSTANCE ABUSE.

18 Section 2. 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.

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23 (b) Senate Bill No. 613.

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25 (c) Senate Bill No. 614.

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1 (d) Senate Bill No. 616.

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