

SENATE BILL No. 616

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 3 and 4 of Act No. 107 of the Public Acts of 1985, entitled "Tourism and convention facility promotion tax act," being sections 436.143 and 436.144 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Sections 3 and 4 of Act No. 107 of the Public
2 Acts of 1985, being sections 436.143 and 436.144 of the Michigan
3 Compiled Laws, are amended to read as follows:

4 Sec. 3. In addition to any other taxes imposed by law, there
5 is hereby imposed and there shall be levied and collected a spe-
6 cific tax equal to ~~4.0%~~ 6.2% of the ~~retail~~ selling price of
7 ALL spirits, as THAT TERM IS defined in section 2 of THE MICHIGAN
8 LIQUOR CONTROL ACT, Act No. 8 of the Public Acts of the Extra
9 Session of 1933, being section 436.2 of the Michigan Compiled

1 Laws, for consumption on the premises SOLD BY A SPIRIT
2 MANUFACTURER OR OUTSTATE SELLER OF SPIRITS TO A WHOLESALER OF
3 SPIRITS. The tax shall be collected by the state liquor control
4 commission IN THE MANNER PROVIDED FOR IN ACT NO. 8 OF THE PUBLIC
5 ACTS OF THE EXTRA SESSION OF 1933. ~~at the time of sale by the~~
6 ~~commission. In the case of sales to licensees, the tax shall be~~
7 ~~computed on the retail selling price established by the commis-~~
8 ~~sion without allowance of discount.~~

9 Sec. 4. In addition to any other taxes imposed by law, there
10 is imposed and there shall be levied on and collected a specific
11 tax equal to ~~4.0%~~ 6.2% of the ~~retail~~ selling price of ALL
12 spirits, as THAT TERM IS defined in section 2 of THE MICHIGAN
13 LIQUOR CONTROL ACT, Act No. 8 of the Public Acts of the Extra
14 Session of 1933, being section 436.2 of the Michigan Compiled
15 Laws, for consumption off the premises SOLD BY A SPIRIT MANUFAC-
16 TURER OR OUTSTATE SELLER OF SPIRITS TO A WHOLESALER OF SPIRITS.
17 The tax shall be collected by the liquor control commission ~~at~~
18 ~~the time of the sale by the commission~~ IN THE MANNER PROVIDED
19 FOR IN ACT NO. 8 OF THE PUBLIC ACTS OF THE EXTRA SESSION OF
20 1933.

21 Section 2. This amendatory act shall not take effect unless
22 all of the following bills of the 86th Legislature are enacted
23 into law:

24 (a) Senate Bill No. 612.

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26 (b) Senate Bill No. 613.

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1 (c) Senate Bill No. 614.

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3 (d) Senate Bill No. 615.

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