

Single business tax; exemptions; tax incentives for projects that commercialize raw water as a product and sell it outside the Great Lakes basin; prohibit.

SINGLE BUSINESS TAX: Exemptions; NATURAL RESOURCES: Great Lakes

A bill to amend 1975 PA 228, entitled
"Single business tax act,"
(MCL 208.1 to 208.145) by adding section 74.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 74. (1) NOTWITHSTANDING ANY OTHER PROVISION OF THIS
2 ACT, A TAXPAYER WHOSE BUSINESS ACTIVITY INCLUDES THE PACKAGING,
3 PRODUCTION, OR BOTTLING OF BOTTLED WATER IS NOT ALLOWED ANY
4 CREDIT AGAINST THE TAXPAYER'S TAX LIABILITY OR EXEMPTION OR
5 DEDUCTION AGAINST THE TAXPAYER'S TAX BASE OR ANY OTHER REDUCTION
6 IN THE TAX OTHERWISE OWED BY THE TAXPAYER UNDER THIS ACT FOR THAT
7 PORTION OF THE TAXPAYER'S TAX LIABILITY OR TAX BASE ATTRIBUTABLE
8 TO THE PACKAGING, PRODUCTION, OR BOTTLING OF BOTTLED WATER.
9 (2) AS USED IN THIS SECTION, "BOTTLED WATER" MEANS WATER
10 THAT IS INTENDED FOR HUMAN CONSUMPTION IN SEALED CONTAINERS OF
11 LESS THAN 1 GALLON IN SIZE WITH NO ADDITIONAL ADDED INGREDIENTS.