

Legislative Analysis



SALE OF LIQUOR LICENSE: ALLOW DISCLOSURE OF TAX LIABILITY

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House Bill 6449

Sponsor: Rep. Jerry O. Kooiman

Committee: Regulatory Reform

Complete to 11-27-06

A SUMMARY OF HOUSE BILL 6449 AS INTRODUCED 9-7-06

Under the liquor code, a liquor licensee is allowed to sell his or her business (including the liquor license) or, if the business closed, just his or her liquor license.

The bill would amend the Michigan Liquor Control Code to require the Liquor Control Commission, before granting an application for the issuance of a liquor license, to obtain a release from the person who is selling the liquor license that allows the Department of Treasury to disclose to the individual applying for the license any information about existing tax liability, existing tax liens, or any administrative, judicial, or other actions begun by the Department of Treasury regarding tax liability attached to the license or the business.

MCL 436.1501

FISCAL IMPACT:

The bill may result in a slight increase in administrative expenditures for the Department of Treasury and the Department of Labor and Economic Growth's Liquor Control Commission. However, it is unlikely any additional full time equivalent employees (FTEs) will be required to implement the bill's provisions.

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