

SENATE BILL No. 1007

January 26, 2006, Introduced by Senator SWITALSKI and referred to the Committee on Finance.

A bill to amend 1975 PA 228, entitled
"Single business tax act,"
(MCL 208.1 to 208.145) by adding section 36e.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 36E. (1) A TAXPAYER THAT OWNS AND OPERATES AN
2 ESTABLISHMENT AT WHICH ALCOHOLIC LIQUOR IS SOLD PURSUANT TO A
3 LICENSE ISSUED UNDER THE MICHIGAN LIQUOR CONTROL CODE OF 1998, 1998
4 PA 58, MCL 436.1101 TO 436.2303, MAY CLAIM A CREDIT AGAINST THE TAX
5 IMPOSED BY THIS ACT EQUAL TO THE COST PAID IN THE TAX YEAR FOR A
6 BREATHALYZER MACHINE FOR USE IN THAT ESTABLISHMENT.

7 (2) "ALCOHOLIC LIQUOR" MEANS ANY SPIRITUOUS, VINOUS, MALT, OR
8 FERMENTED LIQUOR, LIQUIDS AND COMPOUNDS, WHETHER OR NOT MEDICATED,
9 PROPRIETARY, PATENTED, AND BY WHATEVER NAME CALLED, CONTAINING 1/2

1 OF 1% OR MORE OF ALCOHOL BY VOLUME WHICH ARE FIT FOR USE FOR
2 BEVERAGE PURPOSES AS DEFINED AND CLASSIFIED BY THE COMMISSION
3 ACCORDING TO ALCOHOLIC CONTENT AS BELONGING TO 1 OF THE VARIETIES
4 DEFINED IN CHAPTER 1 OF THE MICHIGAN LIQUOR CONTROL CODE OF 1998,
5 1998 PA 58, MCL 436.1101 TO 436.1113. AS USED IN THIS SECTION,
6 "COMMISSION" MEANS THE LIQUOR CONTROL COMMISSION CREATED IN SECTION
7 209 OF THE MICHIGAN LIQUOR CONTROL CODE OF 1998, 1998 PA 58, MCL
8 436.1209.