SENATE BILL No. 1632

November 12, 2008, Introduced by Senators HUNTER and CLARK-COLEMAN and referred to the Committee on Commerce and Tourism.

A bill to amend 1998 PA 58, entitled "Michigan liquor control code of 1998," by amending section 1207 (MCL 436.2207).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 1207. (1) The legislature finds and declares that there
- 2 exists in this state a continuing need for programs to promote
- 3 tourism and convention business in order to assist in the
- 4 prevention of unemployment and the alleviation of the conditions of
- 5 unemployment, to preserve existing jobs, and to create new jobs to
- 6 meet the employment demands of population growth. In order to
- 7 achieve these purposes, it is necessary to assist and encourage
- 8 local units of government to acquire, construct, improve, enlarge,
- 9 renew, replace, repair, furnish, and equip convention facilities
- 10 and the real property on which they are located.

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- 1 (2) In addition to any other taxes imposed by law, there is
- 2 imposed, levied upon, and collected a specific tax equal to 4% of
- 3 the retail selling price of spirits for consumption on the
- 4 premises. The tax shall be collected by the commission at the time
- 5 of sale by the commission. In the case of sales to licensees, the
- 6 tax shall be computed on the retail selling price established by
- 7 the commission without allowance of discount.
- 8 (3) In addition to any other taxes imposed by law, there is
- 9 imposed, levied upon, and collected a specific tax equal to 4% of
- 10 the retail selling price of spirits for consumption off the
- 11 premises. The tax shall be collected by the commission at the time
- 12 of the sale by the commission.
- 13 (4) Upon collection, the commission shall deposit the proceeds
- 14 of the taxes imposed pursuant to subsections (2) and (3) in the
- 15 state treasury to the credit of the convention facility development
- 16 fund created by the state convention facility development act, 1985
- 17 PA 106, MCL 207.621 to 207.640, for distribution and use only in
- 18 the manner and for the purposes stated in that act.
- 19 (5) The tax imposed by this act shall not be levied during any
- 20 period in which the tax imposed pursuant to the state convention
- 21 facility development act, 1985 PA 106, MCL 207.621 to 207.640, is
- 22 not levied AFTER JANUARY 1, 2016.
- 23 (6) This section shall not be construed as making
- 24 appropriations.