

HOUSE BILL No. 4647

March 19, 2009, Introduced by Rep. Johnson and referred to the Committee on Regulatory Reform.

A bill to provide for the levy, collection, and administration of an excise tax on the sale of sexually explicit matter in this state; to provide for the disposition of the proceeds of the excise tax; to prescribe the powers and duties of certain state departments; and to provide for certain exemptions.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 1. This act shall be known and may be cited as the
2 "sexually explicit matter tax act".

3 Sec. 2. As used in this act:

4 (a) "Department" means the department of treasury.

5 (b) "Sexually explicit matter" means that term as defined in
6 section 3 of 1978 PA 33, MCL 722.673.

7 Sec. 3. (1) An excise tax is levied on the sale of sexually
8 explicit matter in this state.

1 (2) The rate of the excise tax is 10% of the sale price of the
2 sexually explicit matter.

3 Sec. 4. (1) The excise tax shall be collected at the same time
4 and in the same manner as the tax imposed under the general sales
5 tax act, 1933 PA 167, MCL 205.51 to 205.78.

6 (2) The excise tax imposed by this act shall be administered
7 by the department under 1941 PA 122, MCL 205.1 to 205.31.

8 (3) The state treasurer shall prescribe the forms necessary
9 for the administration of this act and may promulgate necessary
10 rules under the administrative procedures act of 1969, 1969 PA 306,
11 MCL 24.201 to 24.328.

12 Sec. 5. A taxpayer may reimburse himself or herself by adding
13 the amount of the excise tax to the cost of the sexually explicit
14 matter.

15 Sec. 6. The proceeds from the collection of the excise tax
16 imposed under this act shall be deposited with the state treasurer
17 and credited to the general fund of this state.