

HOUSE BILL No. 4983

May 21, 2009, Introduced by Reps. Wayne Schmidt, Knollenberg, Tlaib, Opsommer, Kennedy, Walsh, Lund and Horn and referred to the Committee on Tax Policy.

A bill to amend 2007 PA 36, entitled
"Michigan business tax act,"
(MCL 208.1101 to 208.1601) by adding section 410c.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 410C. (1) FOR TAX YEARS THAT BEGIN ON OR AFTER JANUARY 1,
2 2009, AN ELIGIBLE TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX
3 IMPOSED BY THIS ACT EQUAL TO 2.5% OF THE ELIGIBLE TAXPAYER'S TOTAL
4 TAX LIABILITY IMPOSED UNDER THIS ACT.

5 (2) AS USED IN THIS SECTION:

6 (A) "CIGAR BAR" MEANS AN ESTABLISHMENT OR AREA WITHIN AN
7 ESTABLISHMENT THAT IS OPEN TO THE PUBLIC AND IS DESIGNATED FOR THE
8 SMOKING OF TOBACCO PRODUCTS, PURCHASED ON THE PREMISES OR
9 ELSEWHERE.

1 (B) "ELIGIBLE TAXPAYER" MEANS A TAXPAYER THAT OWNS AND
2 OPERATES A FOOD SERVICE ESTABLISHMENT, A CIGAR BAR, OR A TOBACCO
3 SPECIALTY RETAIL STORE.

4 (C) "FOOD SERVICE ESTABLISHMENT" MEANS THAT TERM AS DEFINED IN
5 SECTION 1107 OF THE FOOD LAW OF 2000, 2000 PA 92, MCL 289.1107.

6 (D) "TOBACCO SPECIALTY RETAIL STORE" MEANS AN ESTABLISHMENT
7 THAT IS NOT REQUIRED TO BE LICENSED AS A FOOD SERVICE
8 ESTABLISHMENT, IN WHICH THE PRIMARY PURPOSE IS THE RETAIL SALE OF
9 TOBACCO PRODUCTS AND SMOKING PARAPHERNALIA, AND IN WHICH THE SALE
10 OF OTHER PRODUCTS IS INCIDENTAL.