

# 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.