HOUSE BILL No. 4999

September 20, 2017, Introduced by Reps. VerHeulen, Lower, Kelly, Leutheuser, Lilly, Bellino, Webber, Marino, Glenn, Noble, VanderWall, Tedder, Kahle, Cole, Lucido, Hughes, Calley, Frederick, Vaupel, Neeley, Griffin, Victory, VanSingel, Brann, Wentworth, Liberati, Chirkun, Faris, Inman, Afendoulis and Kosowski and referred to the Committee on Michigan Competitiveness.

A bill to prohibit local units of government from imposing an excise tax on the manufacture, distribution, or sale of food.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 1. As used in this act:

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- (a) "Food" means that term as defined in section 1107 of thefood law, 2000 PA 92, MCL 289.1107.
 - (b) "Local unit of government" means any local government or its subdivision, including, but not limited to, a city, village, township, county, or educational institution; a local public authority, agency, board, commission, or other local governmental, quasi-governmental, or quasi-public body; or a public body that acts or purports to act in a commercial, business, economic development, or similar capacity for a local government or its subdivision.

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- 1 Sec. 3. A local unit of government shall not impose an excise
- 2 tax on, or enact, enforce, or administer any ordinance, regulation,
- 3 resolution, policy, rule, or directive imposing a tax or fee on,
- 4 the manufacture, distribution, wholesale, or retail sale of food
- 5 for immediate consumption or nonimmediate consumption, except as
- 6 otherwise provided by federal law or a law of this state.

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