

HOUSE BILL No. 6432

September 24, 2002, Introduced by Rep. Dennis and referred to the Committee on Commerce.

A bill to amend 1975 PA 228, entitled
"Single business tax act,"
(MCL 208.1 to 208.145) by adding section 74.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 74. (1) NOTWITHSTANDING ANY OTHER PROVISION OF THIS
2 ACT, A TAXPAYER WHOSE BUSINESS ACTIVITY INCLUDES THE PRODUCING,
3 BOTTLING, PACKAGING, OR DISPENSING OF BOTTLED WATER IS NOT
4 ALLOWED ANY CREDIT, EXEMPTION, OR DEDUCTION AGAINST THE TAX
5 IMPOSED BY THIS ACT OR ANY OTHER REDUCTION IN THE TAX OTHERWISE
6 OWED BY THE TAXPAYER UNDER THIS ACT FOR THAT PORTION OF TAX
7 LIABILITY ATTRIBUTABLE TO THE PRODUCTION, BOTTLING, PACKAGING, OR
8 DISPENSING OF BOTTLED WATER.

9 (2) AS USED IN THIS SECTION, "BOTTLED WATER" MEANS WATER
10 THAT IS ULTIMATELY SOLD, PROVIDED, OR OFFERED FOR HUMAN
11 CONSUMPTION IN SEALED BOTTLES OR OTHER CONTAINERS WITH NO ADDED

1 INGREDIENTS EXCEPT SAFE AND SUITABLE ANTIMICROBIAL AGENTS BY A
2 PERSON REGISTERED UNDER SECTION 4115 OF THE FOOD LAW OF 2000,
3 2000 PA 92, MCL 289.4115.