

SENATE BILL No. 64

January 25, 2005, Introduced by Senators JELINEK and BASHAM and referred to the Committee on Finance.

A bill to provide for the levy, collection, and administration of an excise tax on the privilege of using certain nonbiodegradable products; to provide for certain exemptions; to prescribe certain powers and duties of certain state departments; and to provide for the disbursement of certain tax proceeds.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 1. This act shall be known and may be cited as the
2 "Michigan nonbiodegradable plastic shopping bag tax act".

3 Sec. 3. As used in this act:

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

5 (b) "Nonbiodegradable plastic shopping bag" means a plastic
6 shopping bag made of such materials that do not allow it to break
7 down into organic matter with no harmful effects on the

1 environment.

2 (c) "Person" means an individual, partnership, fiduciary,
3 association, limited liability company, corporation, or other legal
4 entity.

5 (d) "Retailer" means a person who operates a place of business
6 that offers consumer products for sale to the general public.

7 (e) "Specific tax" includes all taxes, interest, or penalties
8 levied under this act.

9 Sec. 5. There is levied upon and there shall be collected from
10 every retailer in this state a specific tax for the privilege of
11 using in this state a nonbiodegradable plastic shopping bag at a
12 rate equal to 2 cents per bag.

13 Sec. 7. All money received under the provisions of this act
14 shall be deposited in the general fund of this state and shall be
15 used only for 1 or more of the following:

16 (a) Public school operating purposes.

17 (b) Regional recycling operations.

18 Sec. 9. (1) The taxes imposed by this act shall be
19 administered by the department under 1941 PA 122, MCL 205.1 to
20 205.31, and this act. If 1941 PA 122, MCL 205.1 to 205.31, and this
21 act conflict, the provisions of this act apply.

22 (2) The state treasurer shall prescribe the forms necessary
23 for the administration of this act and may promulgate necessary
24 rules under the administrative procedures act of 1969, 1969 PA 306,
25 MCL 24.201 to 24.328.

26 Sec. 11. Every person required to pay a tax to the department
27 under this act shall file a return for the immediately preceding

1 month on a form prescribed by the department. The taxpayer shall
2 transmit the return together with a remittance for the amount of
3 the tax to the department on or before the twentieth day of each
4 month. Taxes imposed under this act accrue to this state on the
5 last day of each calendar month. To ensure payment or provide a
6 more efficient administration, the department may require and
7 prescribe the filing of returns and payment of the tax for other
8 than monthly periods.