TAX ON MANUFACTURE, DISTRIBUTION, OR SALE OF FOOD
Act 135 of 2017

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

History: 2017, Act 135, Imd. Eff. Oct. 26, 2017.

The People of the State of Michigan enact:

123.711 Definitions.

Sec. 1. As used in this act:

(a) "Food" means that term as defined in section 1107 of the food 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.

History: 2017, Act 135, Imd. Eff. Oct. 26, 2017.

123.713 Prohibited acts by local government.

Sec. 3. Except as otherwise provided by federal law or a law of this state, a local unit of government shall not do either of the following:

(a) Impose an excise tax on the manufacture, distribution, wholesale sale, or retail sale of food for immediate consumption or nonimmediate consumption.

(b) Enact, enforce, or administer any ordinance, regulation, resolution, policy, rule, or directive imposing a tax or fee on the manufacture, distribution, wholesale sale, or retail sale of food for immediate consumption or nonimmediate consumption.

History: 2017, Act 135, Imd. Eff. Oct. 26, 2017.

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