MICHIGAN LIQUOR CONTROL CODE OF 1998 (EXCERPT)
Act 58 of 1998

436.2201 Imposition of tax; levy; collection; computations; deposit of proceeds; secondary road patrol and training fund; general fund; inventory.

Sec. 1201.

(1) In addition to any taxes imposed by law, there is imposed and levied upon and collected a specific tax equal to 4% of the retail selling price of spirits. The commission shall collect the tax at the time of sale by the commission. For a sale to a licensee, the tax must be computed on the retail selling price established by the commission under section 233 without allowance of discount under section 233.

(2) Upon collection of the tax under subsection (1), the commission shall deposit the entire proceeds in the state treasury. In each fiscal year, $15,000,000.00 of the proceeds deposited in the state treasury must be allocated to the secondary road patrol and training fund created in section 629e of the Michigan vehicle code, 1949 PA 300, MCL 257.629e, and any remaining proceeds to the credit of the general fund. For the fiscal year ending September 30, 2024, and each subsequent fiscal year, the state treasurer shall adjust the dollar amount under this subsection by the percentage increase in the Detroit Consumer Price Index for the preceding calendar year and round to the nearest $100.00 increment. As used in this subsection, "Detroit Consumer Price Index" means the most comprehensive index of consumer prices available for the Detroit area from the United States Department of Labor, Bureau of Labor Statistics.

(3) If this section is repealed, every licensee, who has on hand any spirits on the effective date of the repeal, shall file a complete inventory of those spirits with the commission within 20 days after the repeal. The commission shall credit to the licensee an amount equal to 4% of the retail selling price of those spirits on future purchases of spirits from the commission.

History: 1998, Act 58, Imd. Eff. Apr. 14, 1998 ;-- Am. 2022, Act 190, Imd. Eff. Sept. 27, 2022