

STATE OF MICHIGAN)

County of Kent
and County of Ottawa

SS

Maun Suttrop

Being duly sworn deposes and say he/she is Principal Clerk of



THE GRAND RAPIDS PRESS

DAILY EDITION

a newspaper published and circulated in the County of Kent and the County of Ottawa and otherwise qualified according to Supreme Court Rule; and that the annexed notice, taken from said paper, has been duly published in said paper on the following day(days)

September 11 A.D. 20 *19*

Sworn to and subscribed before me this

11th

day of

September 20 19

MICHIGAN DEPARTMENT OF TREASURY

STATE TREASURER

NOTICE OF PUBLIC HEARING

ADMINISTRATIVE RULES
2019-052 TY
TAXATION OF ADULT-USE
(RECREATIONAL)
MARIHUANA RULES

ADMINISTRATIVE RULES
2019-051 TY
GENERAL SALES AND USE
TAX RULES
SPECIFIC SALES AND USE
TAX RULES

The Michigan Department of Treasury Bureau of Tax Policy will hold a public hearing at the following time and place to receive comments by interested persons on 3 proposed new rules that implement the excise tax on marihuana retailers and marihuana microbusinesses and clarify that retail sales of recreational and medical marihuana are not exempt from taxation under the General Sales Tax Act, MCL 205.51 to 205.78, and the Use Tax Act, MCL 205.91 to 205.111, as food or prescription drugs.

Date: September 25, 2019

Time: 1:30 p.m. - 3:30 p.m.

Location: State Treasurer's Board Room, First Floor Richard H. Austin Building 430 West Allegan Street Lansing, Michigan 48922

Interested parties may also submit written comments on the rules to the Department of Treasury, Bureau of Tax Policy, Tax Policy Division, Attn: David Matelski, 430 West Allegan St., Lansing, Michigan 48922, or by facsimile to 517-241-4267, or electronically to Treas_Tax_Policy@michigan.gov by no later than 5:00 p.m. on September 25, 2019. The Michigan Regulation and Taxation of Marihuana Act (MRTMA) directs that the excise tax is imposed at the rate of 10 percent of the sales price for marihuana sold. MCL 333.27963(1). The MRTMA also directs that a product subject to the excise tax may not be bundled in a single transaction with a product or service that is not subject to the excise tax. MCL 333.27963(2). One of the new Taxation of Adult-Use (Recreational) Marihuana Rules defines "sales price" and the other defines "bundled transaction" and clarifies the tax result of a bundled transaction. The new General and Specific Sales and Use Tax Rule clarifies that the excise tax is levied in addition to the sales tax and that retail sales of recreational and medical marihuana are not exempt from taxation as food or prescription drugs. The Taxation of Adult-Use (Recreational) Marihuana Rules are promulgated by authority conferred on the Department of Treasury by section 3 of 1941 PA 122, MCL 205.3, and by section 13 of the MRTMA, 2018 IL 1, MCL 333.27963(3). The General and Specific Sales and Use Tax Rule is promulgated by authority conferred on the Department of Treasury by section 3 of 1941 PA 122, MCL 205.3. These rules will take effect immediately upon filing with the Secretary of State. The rules are published on the Michigan Government website at <http://www.michigan.gov/moahr> and will be in the September 15, 2019 issue of the Michigan Register. Copies of the draft rules may also be obtained by mail or electronic request at the addresses above. Persons with disabilities requiring accommodation for effective participation in the hearing should telephone Debbie Lange at 517-335-7478 at least one week before the hearing.

Janice M. DeGraaf
JANICE M. DEGRAAF
NOTARY PUBLIC, STATE OF MI
COUNTY OF KENT
MY COMMISSION EXPIRES Oct 3, 2020
ACTING IN COUNTY OF *Kent*

MAILED 10-7-19

The Mining Journal

Upper Michigan's Largest Daily Newspaper

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AFFIDAVIT OF PUBLICATION

STATE OF MICHIGAN

AFFIDAVIT OF PUBLICATION

For the County of **MARQUETTE**

In the matter of: Notice of Public Hearing
Michigan Department of Treasury
Administrative Rules

Size: 3 x 12

State of **MICHIGAN**, County of Marquette ss.

ANN C. TROUTMAN

being duly sworn, says that she is

INTERIM PUBLISHER

of **THE MINING JOURNAL**

a newspaper published and circulated in said county and otherwise qualified according to Supreme Court Rule; that annexed hereto is a printed copy of a notice which was published in said newspaper on the following date, or dates; to-wit

September 11, 2019



ANN C. TROUTMAN

Subscribed and sworn to before me this 4th day of October 2019.



HOLLY GASMAN
Notary Public for **MARQUETTE** County, Michigan
Acting in the County of Marquette
My commission expires: May 25, 2025

AFFIDAVIT OF PUBLICATION
2125 Butterfield Dr, Suite 102N • Troy MI 48084

MI DEPT TREASURY
430 WEST ALLEGAN STREET

LANSING, MI 48922
Attention:

STATE OF MICHIGAN,
COUNTY OF OAKLAND

The undersigned Linda Hamlin Linda Hamlin, being duly sworn the he/she is the principal clerk of Oakland Press, theoaklandpress.com, published in the English language for the dissemination of local or transmitted news and intelligence of a general character, which are duly qualified newspapers, and the annexed hereto is a copy of certain order, notice, publication or advertisement of:

MI DEPT TREASURY

Published in the following edition(s):

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theoaklandpress.com 09/11/19

JENNIFER A. MOSHER
NOTARY PUBLIC, STATE OF MICHIGAN
COUNTY OF MACOMB
MY COMMISSION EXPIRES 08/29/2022
ACTING IN THE COUNTY OF Oakland

Sworn to the subscribed before me this 11th of Sept. 2019.

Jennifer A Mosher
Notary Public, State of Michigan
Acting in Oakland County

MICHIGAN DEPARTMENT OF TREASURY
STATE TREASURER
NOTICE OF PUBLIC HEARING
ADMINISTRATIVE RULES 2019-052 TY
TAXATION OF ADULT-USE (RECREATIONAL)
MARIHUANA RULES
ADMINISTRATIVE RULES 2019-051 TY
GENERAL SALES AND USE TAX RULES
SPECIFIC SALES AND USE TAX RULES

The Michigan Department of Treasury Bureau of Tax Policy will hold a public hearing at the following time and place to receive comments by interested persons on 3 proposed new rules that implement the excise tax on marijuana retailers and marijuana microbusinesses and clarify that retail sales of recreational and medical marijuana are not exempt from taxation under the General Sales Tax Act, MCL 205.51 to 205.78, and the Use Tax Act, MCL 205.91 to 205.111, as food or prescription drugs.

Date: September 25, 2019
Time: 1:30 p.m. - 3:30 p.m.

Location: State Treasurer's Board Room,
First Floor
Richard H. Austin Building
430 West Allegan Street
Lansing, Michigan 48922

Interested parties may also submit written comments on the rules to the Department of Treasury, Bureau of Tax Policy, Tax Policy Division, Attn: David Matelski, 430 West Allegan St., Lansing, Michigan 48922, or by facsimile to 517-241-4267, or electronically to Treas_Tax_Policy@michigan.gov by no later than 5:00 p.m. on September 25, 2019.

The Michigan Regulation and Taxation of Marijuana Act (MRTMA) directs that the excise tax is imposed at the rate of 10 percent of the sales price for marijuana sold, MCL 333.27963(1). The MRTMA also directs that a product subject to the excise tax may not be bundled in a single transaction with a product or service that is not subject to the excise tax, MCL 333.27963(2). One of the new Taxation of Adult-Use (Recreational) Marijuana Rules defines "sales price" and the other defines "bundled transaction" and clarifies the tax result of a bundled transaction.

The new General and Specific Sales and Use Tax Rule clarifies that the excise tax is levied in addition to the sales tax and that retail sales of recreational and medical marijuana are not exempt from taxation as food or prescription drugs.

The Taxation of Adult-Use (Recreational) Marijuana Rules are promulgated by authority conferred on the Department of Treasury by section 3 of 1941 PA 122, MCL 205.3, and by section 13 of the MRTMA, 2018 IL 1, MCL 333.27963(3). The General and Specific Sales and Use Tax Rule is promulgated by authority conferred on the Department of Treasury by section 3 of 1941 PA 122, MCL 205.3. These rules will take effect immediately upon filing with the Secretary of State.

The rules are published on the Michigan Government website at https://www.michigan.gov/moshr and will be in the September 15, 2019 issue of the Michigan Register. Copies of the draft rules may also be obtained by mail or electronic request at the addresses above.

Persons with disabilities requiring accommodation for effective participation in the hearing should telephone Debbie Lange at 517-335-7478 at least one week before the hearing.

Published: September 11, 2019

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