

Administrative Rule Analysis



GENERAL SALES AND USE TAX RULES-SPECIFIC SALES AND USE TAX RULES

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Rule Set No.: 2019-051 TY
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Analysis available at
<http://www.legislature.mi.gov>

Department: Treasury
Agency: Bureau of Tax Policy
Enabling Statute: Revenue Act, 1941 PA 122, MCL 205.3

Analysis Complete to: 12-10-19

BACKGROUND AND SUMMARY OF PROPOSED RULES

The proposed rule clarifies that the taxable “sales price” of marihuana includes the 10% excise tax levied under section 13(1) of the Michigan Regulation and Taxation of Marihuana Act.

FISCAL IMPACT OF PROPOSED RULES

The proposed rules would have no fiscal impact on the State or local units of government.

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