## 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