

COMPREHENSIVE ROAD FUNDING TAX ACT (EXCERPT)
Act 23 of 2025

205.903 Definitions.

Sec. 3.

As used in this act:

(a) "Affiliated person" means a person that, directly or indirectly through 1 or more intermediaries, controls, is controlled by, or is under common control with, another person.

(b) "Average wholesale price" means the price of marihuana that is calculated and published by the department each quarter based on the best available information.

(c) "Cannabis regulatory agency" means that term as defined in section 3 of the Michigan Regulation and Taxation of Marihuana Act, 2018 IL 1, MCL 333.27953.

(d) "Comprehensive road funding fund" means the fund created in section 11.

(e) "Department" means the department of treasury.

(f) "Marihuana" means that term as defined in section 3 of the Michigan Regulation and Taxation of Marihuana Act, 2018 IL 1, MCL 333.27953.

(g) "Marihuana establishment" means that term as defined in section 3 of the Michigan Regulation and Taxation of Marihuana Act, 2018 IL 1, MCL 333.27953.

(h) "Marihuana microbusiness" means that term as defined in section 3 of the Michigan Regulation and Taxation of Marihuana Act, 2018 IL 1, MCL 333.27953.

(i) "Marihuana retailer" means that term as defined in section 3 of the Michigan Regulation and Taxation of Marihuana Act, 2018 IL 1, MCL 333.27953.

(j) "Marihuana retail licensee" means a marihuana retailer, marihuana microbusiness, or any other person authorized by the cannabis regulatory agency under the Michigan Regulation and Taxation of Marihuana Act, 2018 IL 1, MCL 333.27951 to 333.27967, to sell or otherwise transfer marihuana to individuals who are 21 years of age or older.

(k) "Person" means an individual, corporation, limited liability company, partnership of any type, trust, or other legal entity.

(l) "Provisioning center" means that term as defined in section 2 of the medical marihuana facilities licensing act, 2016 PA 281, MCL 333.27102.

(m) "Wholesale price" means the following in the following circumstances:

(i) For transactions between persons that are not affiliated persons, the actual price paid to a marihuana establishment by a marihuana retail licensee to acquire marihuana from the marihuana establishment. For purposes of this subparagraph, the wholesale price includes any tax, fee, or other charge reflected on the invoice, bill of sale, purchase order, or other document evidencing the sale or transfer of the marihuana. The wholesale price must not be reduced due to any rebate, trade allowance, licensing or exclusivity agreement, volume or other discount, or any other reduction given by the marihuana establishment.

(ii) For transactions between persons that are affiliated persons, including transactions between provisioning centers and marihuana retail licensees, and for marihuana that is cultivated and processed for retail sale by the marihuana retail licensee, the average wholesale price of the marihuana.

History: 2025, Act 23, Imd. Eff. Oct. 7, 2025