

Act No. 135  
Public Acts of 2017  
Approved by the Governor  
October 26, 2017  
Filed with the Secretary of State  
October 26, 2017  
EFFECTIVE DATE: October 26, 2017

**STATE OF MICHIGAN  
99TH LEGISLATURE  
REGULAR SESSION OF 2017**

**Introduced by Reps. VerHeulen, Lower, Kelly, Leutheuser, Lilly, Bellino, Webber, Marino, Glenn, Noble, VanderWall, Tedder, Kahle, Cole, Lucido, Hughes, Calley, Frederick, Vaupel, Neeley, Griffin, Victory, VanSingel, Brann, Wentworth, Liberati, Chirkun, Faris, Inman, Afendoulis, Kosowski, Alexander, Barrett, Byrd, Canfield, Chatfield, Cox, Crawford, Dianda, Durhal, Elder, Garrett, Gay-Dagnogo, Greimel, Hauck, Hoitenga, Hornberger, Howell, Jones, LaFave, LaSata, Lasinski, Lauwers, Love, Peterson, Reilly, Rendon, Sabo, Sheppard and Zemke**

# **ENROLLED HOUSE BILL No. 4999**

AN ACT to prohibit local units of government from imposing an excise tax on the manufacture, distribution, or sale of food.

*The People of the State of Michigan enact:*

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.

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.

This act is ordered to take immediate effect.



-----  
Clerk of the House of Representatives



-----  
Secretary of the Senate

Approved .....

-----  
Governor