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Senate Bill 852 (Substitute S-1 as reported) Senate Bill 853 (Substitute S-1 as reported) Sponsor: Senator Jim Runestad (S.B. 852)

Senator Stephanie Chang (S.B. 853)

Committee: Finance

CONTENT

<u>Senate Bill 852 (S-1)</u> and <u>Senate Bill 853 (S-1)</u> would amend the Use Tax Act and the General Sales Tax Act, respectively, to specify that, if a seller were licensed by the Michigan Liquor Control Commission (MLCC) as a micro brewer, obtaining the purchaser's MLCC licensee number would satisfy a requirement to obtain a purchaser's identifying information for the purposes of exemptions under those Acts.

MCL 205.104a & 205.104b (S.B. 852) 205.62 & 205.68 (S.B. 853)

FISCAL IMPACT

The bills would have no fiscal impact on State or local government.

Date Completed: 3-8-22 Fiscal Analyst: David Zin