

TAX ON MANUFACTURE, DISTRIBUTION, OR SALE OF FOOD (EXCERPT)
Act 135 of 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