

**GENERAL SALES TAX ACT (EXCERPT)**  
**Act 167 of 1933**

**205.73 Advertisement; amounts added to sales prices for reimbursement purposes; brackets; tax imposed under tobacco products tax act.**

Sec. 23.

(1) A person engaged in the business of selling tangible personal property at retail shall not advertise or hold out to the public in any manner, directly or indirectly, that the tax imposed under this act is not considered as an element in the price to the consumer. This act does not prohibit any taxpayer from reimbursing himself or herself by adding to the sale price any tax levied by this act.

(2) Subject to subsection (3), in determining amounts to be added to the sales prices for reimbursement purposes, the seller shall compute the tax to the third decimal place and round up to a whole cent when the third decimal place is greater than 4 or round down to a whole cent when the third decimal place is 4 or less.

(3) The following brackets may be used through December 31, 2005 by retailers in determining amounts to be added to sales prices for reimbursement purposes:

Amount of Sale	Tax
1 cent to 10 cents	0
11 cents to 24 cents	1 cent
25 cents to 41 cents	2 cents
42 cents to 58 cents	3 cents
59 cents to 74 cents	4 cents
75 cents to 91 cents	5 cents
92 cents to 99 cents	6 cents

For \$1.00 and each multiple of \$1.00, 6% of the sale price.

(4) A person other than this state may not enrich himself or herself or gain any benefit from the collection or payment of the tax.

(5) A person subject to tax under this act shall not separately state on an invoice, bill of sale, or other similar document given to the purchaser the tax imposed under the tobacco products tax act, 1993 PA 327, MCL 205.421 to 205.436.

**History:** 1933, Act 167, Imd. Eff. June 28, 1933 ;-- CL 1948, 205.73 ;-- Am. 1949, Act 272, Eff. July 1, 1949 ;-- Am. 1964, Act 194, Eff. Aug. 28, 1964 ;-- Am. 1993, Act 325, Eff. May 1, 1994 ;-- Am. 2004, Act 173, Eff. Sept. 1, 2004