

# Administrative Rule Analysis



## GENERAL SALES AND USE TAX RULES-SPECIFIC SALES AND USE TAX RULES

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**Rule Set No.: 2019-051 TY**  
**Submitted to JCAR on: 11-20-2019**

Analysis available at  
<http://www.legislature.mi.gov>

**Department: Treasury**  
**Agency: Bureau of Tax Policy**  
**Enabling Statute: Revenue Act, 1941 PA 122, MCL 205.3**

**Analysis Complete to: 12-10-19**

## BACKGROUND AND SUMMARY OF PROPOSED RULES

The proposed rule clarifies that the taxable “sales price” of marihuana includes the 10% excise tax levied under section 13(1) of the Michigan Regulation and Taxation of Marihuana Act.

## FISCAL IMPACT OF PROPOSED RULES

The proposed rules would have no fiscal impact on the State or local units of government.

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