

SENATE BILL No. 1308

June 17, 2004, Introduced by Senators JELINEK and JOHNSON and referred to the Committee on Finance.

A bill to provide for the levy, collection, and administration of an excise tax on the privilege of using certain nonbiodegradable products; to provide for certain exemptions; to prescribe certain powers and duties of certain state departments; and to provide for the disbursement of certain tax proceeds.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 1. This act shall be known and may be cited as the
2 "Michigan nonbiodegradable plastic shopping bag tax act".

3 Sec. 3. As used in this act:

4 (a) "Department" means the department of treasury.

5 (b) "Nonbiodegradable plastic shopping bag" means a plastic
6 shopping bag made of such materials that do not allow it to break
7 down into organic matter with no harmful effects on the
8 environment.

9 (c) "Person" means an individual, partnership, fiduciary,

1 association, limited liability company, corporation, or other
2 legal entity.

3 (d) "Retailer" means a person who operates a place of
4 business that offers consumer products for sale to the general
5 public.

6 (e) "Specific tax" includes all taxes, interest, or penalties
7 levied under this act.

8 Sec. 5. There is levied upon and there shall be collected
9 from every retailer in this state a specific tax for the
10 privilege of using in this state a nonbiodegradable plastic
11 shopping bag at a rate equal to 2 cents per bag.

12 Sec. 7. All money received under the provisions of this act
13 shall be deposited in the general fund of this state and shall be
14 used only for 1 or more of the following:

15 (a) Public school operating purposes.

16 (b) Regional recycling operations.

17 Sec. 9. (1) The taxes imposed by this act shall be
18 administered by the department under 1941 PA 122, MCL 205.1 to
19 205.31, and this act. If 1941 PA 122, MCL 205.1 to 205.31, and
20 this act conflict, the provisions of this act apply.

21 (2) The state treasurer shall prescribe the forms necessary
22 for the administration of this act and may promulgate necessary
23 rules under the administrative procedures act of 1969, 1969 PA
24 306, MCL 24.201 to 24.328.

25 Sec. 11. Every person required to pay a tax to the
26 department under this act shall file a return for the immediately
27 preceding month on a form prescribed by the department. The

1 taxpayer shall transmit the return together with a remittance for
2 the amount of the tax to the department on or before the
3 twentieth day of each month. Taxes imposed under this act accrue
4 to this state on the last day of each calendar month. To ensure
5 payment or provide a more efficient administration, the
6 department may require and prescribe the filing of returns and
7 payment of the tax for other than monthly periods.