

# HOUSE JOINT RESOLUTION UU

April 10, 2008, Introduced by Reps. Byrnes, Accavitti, Tobocman, Coulouris, Robert Jones, Meadows and Vagnozzi and referred to the Committee on New Economy and Quality of Life.

A joint resolution proposing an amendment to the state constitution of 1963, by amending section 8 of article IX, to provide for a supplemental sales tax for arts and culture programming.

Resolved by the Senate and House of Representatives of the state of Michigan, That the following amendment to the state constitution of 1963, to provide for a supplemental sales tax for arts and culture programming, is proposed, agreed to, and submitted to the people of the state:

ARTICLE IX

Sec. 8. Except as provided in this section, the Legislature shall not impose a sales tax on retailers at a rate of more than 4%

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1 of their gross taxable sales of tangible personal property.

2 Beginning May 1, 1994, the sales tax shall be imposed on  
3 retailers at an additional rate of 2% of their gross taxable sales  
4 of tangible personal property not exempt by law and the use tax at  
5 an additional rate of 2%. The proceeds of the sales and use taxes  
6 imposed at the additional rate of 2% shall be deposited in the  
7 state school aid fund established in section 11 of this article.  
8 The allocation of sales tax revenue required or authorized by  
9 sections 9 and 10 of this article does not apply to the revenue  
10 from the sales tax imposed at the additional rate of 2%.

11 **BEGINNING JANUARY 1, 2009, A SUPPLEMENTAL SALES TAX SHALL BE**  
12 **IMPOSED ON RETAILERS LOCATED IN AN ARTS AND CULTURE DISTRICT AT AN**  
13 **ADDITIONAL RATE OF NOT MORE THAN 1% OF THEIR GROSS TAXABLE SALES OF**  
14 **TANGIBLE PERSONAL PROPERTY NOT EXEMPT BY LAW, IF THE LOCAL**  
15 **GOVERNMENTAL UNIT IN WHICH THE ARTS AND CULTURE DISTRICT IS LOCATED**  
16 **APPROVES THE CREATION OF THE ARTS AND CULTURE DISTRICT AND IF A**  
17 **MAJORITY OF THE QUALIFIED ELECTORS OF THE ARTS AND CULTURE DISTRICT**  
18 **APPROVE THE LEVY OF THE SUPPLEMENTAL SALES TAX AT A GENERAL**  
19 **ELECTION OR A SPECIAL ELECTION CALLED FOR THAT PURPOSE. PROCEEDS**  
20 **FROM THE LEVY OF THE SUPPLEMENTAL SALES TAX SHALL BE USED ONLY TO**  
21 **SUPPORT ARTS AND CULTURE PROGRAMMING IN THE ARTS AND CULTURE**  
22 **DISTRICT OR IN SURROUNDING AREAS.**

23 No sales tax or use tax shall be charged or collected from and  
24 after January 1, 1975 on the sale or use of prescription drugs for  
25 human use, or on the sale or use of food for human consumption  
26 except in the case of prepared food intended for immediate  
27 consumption as defined by law. This provision shall not apply to

1 alcoholic beverages.

2           Resolved further, That the foregoing amendment shall be  
3 submitted to the people of the state at the next general election  
4 in the manner provided by law.