## **Administrative Rule Analysis**



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Beer

Rule Set No.: 2015-009 LR Submitted to JCAR on: 02/03/2017

Department: Licensing and Regulatory Affairs Agency: Liquor Control Commission Enabling Statute: Michigan Liquor Control Code, 1998 PA 58, MCL 436.1215(1)

## Analysis Complete to: 02/17/2017

## **BACKGROUND AND SUMMARY OF PROPOSED RULES**

Rule set 2015-009 LR updates the Beer rules to provide business regulations applicable to all persons applying for a wholesale, outstate seller, or manufacturer license that want to produce, import, sell and deliver beer in this state. The rule set also provides rules regarding tax reports, monthly operations reports, inspections, enforcement, and beer labels.

In 2014 the legislature enacted PA 48 of 2014 that amended the Liquor Control Code of 1998 (Code) with respect to the payment of taxes on beer. As required by this legislation, the Beer rules have been amended to develop a method for the collection of beer excise taxes and to establish reporting requirements to verify the remittance of these taxes to the State for wholesalers, brewers, and outstate sellers of beer.

## FISCAL IMPACT OF PROPOSED RULES

Rule set 2015-009 LR would not have significant fiscal impacts on the Department of Licensing and Regulatory Affairs, nor on other units of state or local government.

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<sup>■</sup> This analysis was prepared by nonpartisan House Fiscal Agency staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.