

# HOUSE BILL No. 4856

May 29, 1997, Introduced by Rep. Profit and referred to the Committee on House Oversight and Ethics.

A bill to amend 1975 PA 228, entitled  
"Single business tax act,"  
(MCL 208.1 to 208.145) by adding section 31b.

## **THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1        SEC. 31B. (1) FROM THE NET REVENUES COLLECTED UNDER THIS  
2 ACT, AN AMOUNT EQUAL TO THE TAX LIABILITY ATTRIBUTABLE TO THE  
3 OPERATION OF A CASINO OF ALL TAXPAYERS THAT ARE SUBJECT TO THE  
4 TAX IMPOSED BY THIS ACT THAT OPERATE CASINOS IN THIS STATE SHALL  
5 BE DEPOSITED IN THE STATE CASINO GAMING FUND CREATED IN THE  
6 MICHIGAN GAMING CONTROL AND REVENUE ACT, THE INITIATED LAW OF  
7 1996, MCL 432.201 TO 432.216, TO PROVIDE FUNDING FOR THE ADMINIS-  
8 TRATION OF AND REGULATION OF CASINOS UNDER THE MICHIGAN GAMING  
9 CONTROL AND REVENUE ACT, THE INITIATED LAW OF 1996, MCL 432.201  
10 TO 432.216. AS USED IN THIS SECTION, "TAX LIABILITY ATTRIBUTABLE  
11 TO THE OPERATION OF A CASINO" MEANS A TAXPAYER'S TAX LIABILITY

1 MULTIPLIED BY A FRACTION THE NUMERATOR OF WHICH IS THE RATIO OF  
2 THE AVERAGE VALUE OF THE TAXPAYER'S PROPERTY USED AS A CASINO IN  
3 THIS STATE TO THE AVERAGE VALUE OF ALL OF THE TAXPAYER'S PROPERTY  
4 IN THIS STATE PLUS THE RATIO OF THE TAXPAYER'S PAYROLL FOR SERV-  
5 ICES PERFORMED THAT ARE ATTRIBUTABLE TO A CASINO IN THIS STATE TO  
6 ALL OF THE TAXPAYER'S PAYROLL IN THIS STATE AND THE DENOMINATOR  
7 OF WHICH IS 2.

8 (2) AS USED IN THIS SECTION, "CASINO" MEANS THAT TERM AS  
9 DEFINED IN THE MICHIGAN GAMING CONTROL AND REVENUE ACT, THE INI-  
10 TIATED LAW OF 1996, MCL 432.201 TO 432.216.