

DEPARTMENT OF TREASURY

STATE TREASURER

TAXATION OF ADULT-USE (RECREATIONAL) MARIHUANA RULES

Filed with the secretary of state on

These rules become effective immediately upon filing with the secretary of state unless adopted under section 33, 44, or 45a(6) of the administrative procedures act of 1969, 1969 PA 306, MCL 24.233, MCL 24.244, or MCL 24.245a. Rules adopted under these sections become effective 7 days after filing with the secretary of state.

(By authority conferred on the department of treasury by section 3 of 1941 PA 122, MCL 205.3, and by section 13 of the Michigan regulation and taxation of marihuana act, 2018 IL 1, MCL 333.27963)

R 205.150 and R 205.151 are added to the Michigan Administrative Code as follows:

TAXATION OF ADULT-USE (RECREATIONAL) MARIHUANA RULES

**R 205.150 “Sales price” definition.**

**Rule 150.** As used in these rules, “sales price” means the total amount of consideration, including cash, credit, property, services, or any other valuable consideration given in exchange for marihuana.

**R 205.151 “Bundled transactions”.**

**Rule 151. (1)** If property or services other than marihuana are bundled and sold in a single transaction in violation of section 13(2) of the Michigan regulation and taxation of marihuana act, 2018 IL 1, MCL 333.27963(2), the entire sales price of the transaction, including the property or services that do not constitute marihuana, is subject to the tax imposed by section 13(1) of the Michigan regulation and taxation of marihuana act, 2018 IL 1, MCL 333.27963(1).

**(2)** As used in this rule, “bundled transaction” means the retail sale of marihuana together with 1 or more other products or services that includes both of the following:

**(a)** The products or services are distinct and identifiable.

**(b)** The marihuana and the products or services, or both, are sold for 1 non-itemized price.

**(3)** A retail sale for which an invoice is given that separately itemizes marihuana from non-marihuana property or services does not constitute a “bundled transaction.”