

# TOBACCO TAX COUNCIL, INC.

5407 PATTERSON AVENUE • • RICHMOND, VIRGINIA 23226 • • TELEPHONE: (703) 232-4275



TO: SALES TAX ADMINISTRATOR, STATE OF Michigan

In our annual publication, which will shortly go to press, we carry a table showing for each state the average amount of the general sales tax added to the price of cigarets when sold at retail in single package and in carton lots.

We should greatly appreciate your checking our figures and making any corrections where we are in error. A postage prepaid envelope is enclosed for the return of this schedule.

	<u>Our figure</u>	<u>Your verification or correction</u>
Rate of general sales tax	<u>4%</u>	<u>OK</u>
Applies to cigaret sales	<u>Yes</u>	<u>OK</u>

What is your bracket schedule  
for prices up to \$1.00 if  
applied to cigarets

Our thanks for your cooperation.

Sincerely,

*see attached chart*  
*Submitting*  
*per Mr. Sales of the State*  
*William A. O'Flaherty*

William A. O'Flaherty  
Executive Director



TI57591473

## MICHIGAN 4% SALES TAX COLLECTION SCHEDULE

(Part 192, P.A. 1964, Eff. 4/1/65, 1964 only, has the following amount system for the collection of retail sales tax.)

AMOUNT OF SALE	TAX	AMOUNT OF SALE	TAX	AMOUNT OF SALE	TAX	AMOUNT OF SALE	TAX
.01-.12	.00	9.38-9.62	.33	18.83-19.12	.76	28.38-28.62	1.14
.13-.31	.01	9.63-9.87	.39	19.13-19.37	.77	28.63-28.87	1.15
.32-.54	.02	9.88-10.12	.40	19.38-19.62	.78	28.88-29.12	1.16
.55-.81	.03	10.13-10.37	.41	19.63-19.87	.79	29.13-29.37	1.17
.82-1.03	.04	10.38-10.62	.42	19.88-20.12	.80	29.38-29.62	1.18
1.09-1.35	.05	10.63-10.87	.43	20.13-20.37	.81	29.63-29.87	1.19
1.36-1.62	.06	10.88-11.12	.44	20.38-20.62	.82	29.88-30.12	1.20
1.63-1.87	.07	11.13-11.37	.45	20.63-20.87	.83	30.13-30.37	1.21
1.88-2.12	.08	11.38-11.62	.46	20.88-21.12	.84	30.38-30.62	1.22
2.13-2.37	.09	11.63-11.87	.47	21.13-21.37	.85	30.63-30.87	1.23
2.38-2.62	.10	11.88-12.12	.48	21.38-21.62	.86	30.88-31.12	1.24
2.63-2.87	.11	12.13-12.37	.49	21.63-21.87	.87	31.13-31.37	1.25
2.88-3.12	.12	12.38-12.62	.50	21.88-22.12	.88	31.38-31.62	1.26
3.13-3.37	.13	12.63-12.87	.51	22.13-22.37	.89	31.63-31.87	1.27
3.38-3.62	.14	12.88-13.12	.52	22.38-22.62	.90	31.88-32.12	1.28
3.63-3.87	.15	13.13-13.37	.53	22.63-22.87	.91	32.13-32.37	1.29
3.88-4.12	.16	13.38-13.62	.54	22.88-23.12	.92	32.38-32.62	1.30
4.13-4.37	.17	13.63-13.87	.55	23.13-23.37	.93	32.63-32.87	1.31
4.38-4.62	.18	13.88-14.12	.56	23.38-23.62	.94	32.88-33.12	1.32
4.63-4.87	.19	14.13-14.37	.57	23.63-23.87	.95	33.13-33.37	1.33
4.88-5.12	.20	14.38-14.62	.58	23.88-24.12	.96	33.38-33.62	1.34
5.13-5.37	.21	14.63-14.87	.59	24.13-24.37	.97	33.63-33.87	1.35
5.38-5.62	.22	14.88-15.12	.60	24.38-24.62	.98	33.88-34.12	1.36
5.63-5.87	.23	15.13-15.37	.61	24.63-24.87	.99	34.13-34.37	1.37
5.88-6.12	.24	15.38-15.62	.62	24.88-25.12	1.00	34.38-34.62	1.38
6.13-6.37	.25	15.63-15.87	.63	25.13-25.37	1.01	34.63-34.87	1.39
6.38-6.62	.26	15.88-16.12	.64	25.38-25.62	1.02	34.88-35.12	1.40
6.63-6.87	.27	16.13-16.37	.65	25.63-25.87	1.03	35.13-35.37	1.41
6.88-7.12	.28	16.37-16.62	.66	25.88-26.12	1.04	35.38-35.62	1.42
7.13-7.37	.29	16.63-16.87	.67	26.13-26.37	1.05	35.63-35.87	1.43
7.38-7.62	.30	16.88-17.12	.68	26.38-26.62	1.06	35.88-36.12	1.44
7.63-7.87	.31	17.13-17.37	.69	26.63-26.87	1.07	36.13-36.37	1.45
7.88-8.12	.32	17.38-17.62	.70	26.88-27.12	1.08	36.38-36.62	1.46
8.13-8.37	.33	17.63-17.87	.71	27.13-27.37	1.09	36.63-36.87	1.47
8.38-8.62	.34	17.88-18.12	.72	27.38-27.62	1.10	36.88-37.12	1.48
8.63-8.87	.35	18.13-18.37	.73	27.63-27.87	1.11	37.13-37.37	1.49
8.88-9.12	.36	18.38-18.62	.74	27.88-28.12	1.12	37.38-37.62	1.50
9.13-9.37	.37	18.63-18.87	.75	28.13-28.37	1.13		