

Act No. 267
Public Acts of 1992
Approved by the Governor
December 12, 1992
Filed with the Secretary of State
December 14, 1992

**STATE OF MICHIGAN
86TH LEGISLATURE
REGULAR SESSION OF 1992**

Introduced by Reps. Van Singel and Jondahl

ENROLLED HOUSE BILL No. 6088

AN ACT to amend section 4d of Act No. 94 of the Public Acts of 1937, entitled as amended "An act to provide for the levy, assessment and collection of a specific excise tax on the storage, use or consumption in this state of tangible personal property and certain services; to appropriate the proceeds thereof; and to prescribe penalties for violations of the provisions of this act," as amended by Act No. 120 of the Public Acts of 1987, being section 205.94d of the Michigan Compiled Laws.

The People of the State of Michigan enact:

Section 1. Section 4d of Act No. 94 of the Public Acts of 1937, as amended by Act No. 120 of the Public Acts of 1987, being section 205.94d of the Michigan Compiled Laws, is amended to read as follows:

Sec. 4d. (1) The tax levied under this act does not apply to a purchase of a prescription drug for human use or food for human consumption; to the deposit on a returnable container for a beverage or the deposit on a carton or case that is used for returnable containers; to food or tangible personal property purchased with federal food stamps; or to fruit or vegetable seeds and fruit or vegetable plants if purchased at a place of business authorized to accept food stamps by the food and nutrition service of the United States department of agriculture or a place of business that has made a complete and proper application for authorization to accept food stamps but has been denied authorization and provides proof of denial to the department of treasury.

(2) "Prescription drug for human use" means insulin or a drug dispensed by a licensed pharmacist pursuant to a written prescription prescribed by a licensed physician or other health professional as defined in section 21005 of the public health code, Act No. 368 of the Public Acts of 1978, being section 333.21005 of the Michigan Compiled Laws, for the use of a designated person, or oxygen dispensed pursuant to a written prescription or order issued by a licensed physician or other health professional as defined in section 21005 of Act No. 368 of the Public Acts of 1978.

(3) "Food for human consumption" means all food or drink items, including bottled water, primarily intended for human consumption except a beverage with an alcoholic content of 1/2 of 1% or more by volume, tobacco, or tobacco products.

This act is ordered to take immediate effect.

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Clerk of the House of Representatives.

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Secretary of the Senate.

Approved.....

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Governor.