

HOUSE BILL No. 6088

September 17, 1992, Introduced by Reps. VanSingel and Jondahl and referred to the Committee on Taxation.

A bill to amend section 4d of Act No. 94 of the Public Acts of 1937, entitled as amended

"Use tax 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:

1 Section 1. Section 4d of Act No. 94 of the Public Acts of
2 1937, as amended by Act No. 120 of the Public Acts of 1987, being
3 section 205.94d of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 4d. (1) The tax levied under this act ~~shall~~ DOES not
6 apply to a purchase of a prescription drug for human use or food
7 for human consumption; to the deposit on a returnable container
8 for a beverage or the deposit on a carton or case ~~which~~ THAT is
9 used for returnable containers; to food or tangible personal

1 property purchased with federal food stamps; or to fruit or
2 vegetable seeds and fruit or vegetable plants if purchased at a
3 place of business authorized to accept food stamps by the food
4 and nutrition service of the United States department of agricul-
5 ture or a place of business that has made a complete and proper
6 application for authorization to accept food stamps but has been
7 denied authorization and provides proof of denial to the depart-
8 ment of treasury.

9 (2) "Prescription drug for human use" means insulin or a
10 drug dispensed by a licensed pharmacist PURSUANT to ~~fill an~~
11 ~~individual~~ A WRITTEN prescription prescribed by a licensed phy-
12 sician or other ~~licensed practitioner of the healing arts~~
13 ~~solely~~ HEALTH PROFESSIONAL AS DEFINED IN SECTION 21005 OF THE
14 PUBLIC HEALTH CODE, ACT NO. 368 OF THE PUBLIC ACTS OF 1978, BEING
15 SECTION 333.21005 OF THE MICHIGAN COMPILED LAWS, for the use of a
16 designated person, OR OXYGEN DISPENSED PURSUANT TO A WRITTEN PRE-
17 SCRIPTON OR ORDER ISSUED BY A LICENSED PHYSICIAN OR OTHER HEALTH
18 PROFESSIONAL AS DEFINED IN SECTION 21005 OF ACT NO. 368 OF THE
19 PUBLIC ACTS OF 1978.

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