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## NON-PRESCRIPTION MEDICINE: EXEMPT FROM SALES TAX

House Bill 5235  
Sponsor: Rep. Sue Rocca  
Committee: Tax Policy

Complete to 4-11-00

### A SUMMARY OF HOUSE BILL 5235 AS INTRODUCED 1-25-00

The General Sales Tax Act exempts the sale of prescription drugs for human use from the sales tax. The bill would amend the act to provide a sales tax exemption for nonprescription medicines or drugs for human use.

The phrase “nonprescription medicines or drugs for human use” is defined in the bill to mean a medicine or drug, whether applied topically or ingested, that is prepackaged, fully prepared by the manufacturer or producer for use by an individual to alleviate discomfort or pain, and sold over the counter without the requirement of a written prescription.

(Note: The exemption for prescription drugs from the sales and use taxes is also in Article IX, Section 8 of the State Constitution.)

MCL 205.54g

House Bill 5235 (4-11-00)

Analyst: C. Couch

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■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.