
Senate Fiscal Agency
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SFA



BILL ANALYSIS

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Senate Bill 734 (Substitute S-2 as reported)
Sponsor: Senator Bill Schuette
Committee: Finance

CONTENT

The bill would amend the Use Tax Act to provide that the tax would not apply to food and nonalcoholic beverages provided during work hours by an employer to employees who were primarily engaged in the business of preparing or selling prepared food intended for immediate consumption.

MCL 205.94d

Legislative Analyst: G. Towne

FISCAL IMPACT

Senate Bills 734 (S-2) and 773 (S-2) would reduce sales and use tax revenue by approximately \$6.6 million.

Date Completed: 11-3-99

Fiscal Analyst: R. Ross