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Senate Fiscal Agency  
P. O. Box 30036  
Lansing, Michigan 48909-7536

**SFA****BILL ANALYSIS**

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Senate Bill 734 (as introduced 9-23-99)  
Senate Bill 773 (as introduced 9-29-99)  
Sponsor: Senator Bill Schuette (S.B. 734)  
          Senator Dale L. Shugars (S.B. 773)  
Committee: Finance

Date Completed: 11-2-99

### **CONTENT**

Senate Bill 734 would amend the Use Tax Act and Senate Bill 773 would amend the General Sales Tax Act to provide that the taxes would not apply to meals provided to employees during working hours.

MCL 205.94d (S.B. 734)  
205.54g (S.B. 773)

Legislative Analyst: G. Towne

### **FISCAL IMPACT**

The bills would reduce the sales and use tax revenue by approximately \$6.6 million.

Fiscal Analyst: R. Ross

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.