
Senate Fiscal Agency
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SFA



BILL ANALYSIS

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Senate Bill 773 (Substitute S-2 as reported)
Sponsor: Senator Dale L. Shugars
Committee: Finance

CONTENT

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

MCL 205.54g

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