



House Office Building, 9 South
Lansing, Michigan 48909
Phone: 517/373-6466

NO SALES TAX ON CERTAIN STATE PARK FOOD

House Bill 4309

Sponsor: Rep. Michael Switalski

Committee: Tax Policy

Complete to 8-28-01

A SUMMARY OF HOUSE BILL 4309 AS INTRODUCED 2-20-01

Generally speaking, food is exempt from the sales tax unless it is “prepared food intended for immediate consumption”, such as restaurant meals and food sold on a take-out basis. The General Sales Tax Act contains an extensive definition of what is included within the term “food intended for immediate consumption” and also contains a list of products not included within the term. House Bill 4309 would amend the act to specify that the term would not cover items sold at a state park concession if those items would not be taxable if purchased at a grocery store, such as fresh eggs, boxes of cereal, or a loaf of bread.

MCL 205.54g

House Bill 4309 (8-28-01)

Analyst: C. Couch

■ 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.