

# SENATE BILL No. 185

February 8, 2001, Introduced by Senator JAYE and referred to the Committee on Finance.

A bill to amend 1975 PA 228, entitled  
"Single business tax act,"  
(MCL 208.1 to 208.145) by adding section 31b.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1        SEC. 31B. FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31, 2000,  
2 A PERSON WHO IS A PHYSICIAN IS EXEMPT FROM THE TAX IMPOSED BY  
3 THIS ACT. AS USED IN THIS SECTION, "PHYSICIAN" MEANS A PERSON  
4 LICENSED BY THE STATE TO ENGAGE IN THE PRACTICE OF MEDICINE OR  
5 THE PRACTICE OF OSTEOPATHIC MEDICINE AND SURGERY UNDER ARTICLE 15  
6 OF THE PUBLIC HEALTH CODE, 1978 PA 368, MCL 333.16101 TO  
7 333.18838.