

HOUSE BILL No. 6214

May 27, 2010, Introduced by Rep. Meadows and referred to the Committee on Tax Policy.

A bill to amend 1937 PA 94, entitled
"Use tax act,"
by amending section 4a (MCL 205.94a), as amended by 2004 PA 172.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4a. The following are exempt from the tax under this act:

2 (a) Rental receipts if the tangible personal property rented
3 or leased was previously subject to 1 of the following when
4 purchased by the lessor:

5 (i) This act.

6 (ii) The general sales tax act, 1933 PA 167, MCL 205.51 to
7 205.78.

8 (b) Rental receipts if the tangible personal property rented
9 or leased was previously taxed under a sales or use tax act of
10 another state or a political subdivision of another state levied at

1 a rate of 6% or more.

2 (c) Specific charges for technical support or for adapting or
3 modifying prewritten computer software programs to a purchaser's
4 needs or equipment if those charges are separately stated and
5 identified.

6 (d) The sale of computer software originally designed for the
7 exclusive use and special needs of the purchaser.

8 (e) The sale of a commercial advertising element if the
9 commercial advertising element is used to create or develop a
10 print, radio, television, or other advertisement, the commercial
11 advertising element is discarded or returned to the provider after
12 the advertising message is completed, and the commercial
13 advertising element is custom developed by the provider for the
14 purchaser. As used in this subdivision, "commercial advertising
15 element" means a negative or positive photographic image, an
16 audiotape or videotape master, a layout, a manuscript, writing of
17 copy, a design, artwork, an illustration, retouching, and
18 mechanical or keyline instructions. This exemption does not include
19 black and white or full color process separation elements, an
20 audiotape reproduction, or a videotape reproduction.

21 (f) The sale of oxygen for human use dispensed pursuant to a
22 prescription.

23 (g) The sale of insulin for human use.

24 (h) ~~A-BEFORE OCTOBER 1, 2010, A~~ meal provided free of charge
25 or at a reduced rate to an employee during work hours by a food
26 service establishment licensed ~~by the department of agriculture~~
27 **UNDER THE FOOD LAW OF 2000, 2000 PA 92, MCL 289.1101 TO 289.8111.**

- 1 (i) The sale of diesel fuel to a person who is an interstate
- 2 motor carrier for use in a qualified commercial motor vehicle.