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## SENATE BILL No. 993

May 10, 2018, Introduced by Senators MACGREGOR, HORN, STAMAS, SHIRKEY, PROOS and SCHMIDT and referred to the Committee on Michigan Competitiveness.

A bill to amend 1937 PA 94, entitled "Use tax act,"

by amending section 3f (MCL 205.93f), as amended by 2016 PA 390.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

Sec. 3f. Except as otherwise provided under this section,

- beginning April 1, 2014 through December 31, 2016, the use or

  consumption of medical services provided by entities identified in,

  and pursuant to contracts identified under, section 106(2)(a) and

  section 109f(2) of the social welfare act, 1939 PA 280, MCL 400.106

  and 400.109f, shall be taxed in the same manner as tangible
- 7 personal property is taxed under this act notwithstanding any other
- 8 provision or exemption under this act. Beginning on July 1, 2020 or
- 9 on the effective date of the repeal of section 3 of the health
- 10 insurance claims assessment act, 2011 PA 142, MCL 550.1733, or the

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- 1 effective date of the amendatory act that amended section 3 of the
- 2 health insurance claims assessment act, 2011 PA 142, MCL 550.1733,
- 3 and reduced the assessment to 0.0%, whichever is sooner, the use or
- 4 consumption of medical services provided by entities identified in,
- 5 and pursuant to contracts identified under, section 106(2)(a) and
- 6 section 109f(2) of the social welfare act, 1939 PA 280, MCL 400.106
- 7 and 400.109f, shall be taxed in the same manner as tangible
- 8 personal property is taxed under this act notwithstanding any other
- 9 provision or exemption under this act. As used in this section,
- 10 "medical services" means those medical services provided only to
- 11 Medicaid beneficiaries enrolled under title XIX of the social
- 12 security act, 42 USC 1396 to 1396w-5.
- 13 Enacting section 1. This amendatory act does not take effect
- 14 unless Senate Bill No. 994
- of the 99th Legislature is enacted into law.