

**USE TAX ACT (EXCERPT)**  
**Act 94 of 1937**

**205.93f Use or consumption of medical services provided under social welfare act; tax; "medical services" defined.**

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 personal property is taxed under this act notwithstanding any other provision or exemption under this act. As used in this section, "medical services" means those medical services provided only to Medicaid beneficiaries enrolled under title XIX of the social security act, 42 USC 1396 to 1396w-5.

**History:** Add. 2008, Act 440, Imd. Eff. Jan. 9, 2009;—Am. 2011, Act 141, Imd. Eff. Sept. 20, 2011;—Am. 2014, Act 161, Imd. Eff. June 11, 2014;—Am. 2016, Act 390, Imd. Eff. Dec. 28, 2016;—Am. 2018, Act 174, Imd. Eff. June 11, 2018.

**Compiler's note:** Enacting section 1 of Act 161 of 2014 provides:

"Enacting section 1. This amendatory act is retroactive and is effective April 1, 2014."