

**PUBLIC HEALTH CODE (EXCERPT)**  
**Act 368 of 1978**

**333.21731 Licensee considered consumer of tangible personal property.**

Sec. 21731. A licensee of a nursing home operated for profit is considered to be the consumer, and not the retailer, of the tangible personal property purchased and used or consumed in the operation of the home.

**History:** 1978, Act 368, Eff. Sept. 30, 1978.

**Popular name:** Act 368