

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. Beginning on July 1, 2020 or on the effective date of the repeal of section 3 of the health insurance claims assessment act, 2011 PA 142, MCL 550.1733, or the effective date of the amendatory act that amended section 3 of the health insurance claims assessment act, 2011 PA 142, MCL 550.1733, and reduced the assessment to 0.0%, whichever is sooner, 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.

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."