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SALES TAX EXEMPTION: GROCERIES AT STATE PARKS

House Bill 5175

Sponsor: Rep. Michael Switalski

Committee: Tax Policy

Complete to 4-11-00

A SUMMARY OF HOUSE BILL 5175 AS INTRODUCED 12-8-99

The General Sales Tax Act provides a sales tax exemption for food for human consumption, except prepared food intended for immediate consumption, which is taxable. Under the bill, “prepared food intended for immediate consumption” would not include items sold at a state park concession if those items would not be taxable if purchased at a grocery store, such as fresh eggs, boxes of cereal, or a loaf of bread.

MCL 205.54g

House Bill 5175 (4-11-00)

Analyst: C. Couch

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