



**House
Legislative
Analysis
Section**

House Office Building, 9 South
Lansing, Michigan 48909
Phone: 517/373-6466

**SALES TAX EXEMPTION: ALL
PRESCRIBED CONTRACT LENSES**

**House Bill 4246
Sponsor: Rep. Mike Kowall
Committee: Tax Policy**

Complete to 8-24-01

A SUMMARY OF HOUSE BILL 4246 AS INTRODUCED 2-14-01

Under the General Sales Tax Act, eyeglasses are exempt from taxation if prescribed or dispensed to correct a person's vision by an ophthalmologist, optometrist, or optician. Contact lenses are exempt only if prescribed for a specific disease that precludes the use of eyeglasses. House Bill 4246 would remove the qualifying language and provide a sales tax exemption for all contact lenses purchased on a written prescription.

MCL 205.54a

House Bill 4246 (8-24-01)

Analyst: C. Couch

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.