

Act No. 161
Public Acts of 2014
Approved by the Governor
June 11, 2014
Filed with the Secretary of State
June 11, 2014
EFFECTIVE DATE: June 11, 2014

**STATE OF MICHIGAN
97TH LEGISLATURE
REGULAR SESSION OF 2014**

Introduced by Senator Kahn

ENROLLED SENATE BILL No. 893

AN ACT to amend 1937 PA 94, entitled “An act to provide for the levy, assessment, and collection of a specific excise tax on the storage, use, or consumption in this state of tangible personal property and certain services; to appropriate the proceeds of that tax; to prescribe penalties; and to make appropriations,” by amending section 3f (MCL 205.93f), as amended by 2011 PA 141.

The People of the State of Michigan enact:

Sec. 3f. Beginning April 1, 2014, 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.

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

Enacting section 2. This amendatory act does not take effect unless Senate Bill No. 913 of the 97th Legislature is enacted into law.

This act is ordered to take immediate effect.

Carol Morey Viventi

Secretary of the Senate

Gay E. Randall

Clerk of the House of Representatives

Approved

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Governor