

HOUSE JOINT RESOLUTION Y

October 26, 2017, Introduced by Reps. Gay-Dagnogo, Wittenberg, Zemke, Love, Hammoud, Sabo, Yanez, Green, Howrylak, Byrd, Brinks, Chang, Garrett, Lucido, Geiss, Sowerby, Elder, Durhal, Sneller, Ellison, Cochran, Webber, Neeley, Peterson, Hornberger and Jones and referred to the Committee on Tax Policy.

A joint resolution proposing an amendment to the state constitution of 1963, by amending section 8 of article IX, to exempt sales tax or use tax from being charged or collected on the sale or use of prescription drugs for use or consumption by a service animal or food for consumption by a service animal.

Resolved by the Senate and House of Representatives of the state of Michigan, That the following amendment to the state constitution of 1963, to exempt sales tax or use tax from being charged or collected on the sale or use of prescription drugs for use or consumption by a service animal or food for consumption by a service animal, is proposed, agreed to, and submitted to the people of the state:

ARTICLE IX

Sec. 8. Except as provided in this section, the Legislature

1 shall not impose a sales tax on retailers at a rate of more than 4%
2 of their gross taxable sales of tangible personal property.

3 Beginning May 1, 1994, the sales tax shall be imposed on
4 retailers at an additional rate of 2% of their gross taxable sales
5 of tangible personal property not exempt by law and the use tax at
6 an additional rate of 2%. The proceeds of the sales and use taxes
7 imposed at the additional rate of 2% shall be deposited in the
8 state school aid fund established in section 11 of this article.
9 The allocation of sales tax revenue required or authorized by
10 sections 9 and 10 of this article does not apply to the revenue
11 from the sales tax imposed at the additional rate of 2%.

12 No sales tax or use tax shall be charged or collected from and
13 after January 1, 1975 on the sale or use of prescription drugs for
14 human use, or on the sale or use of food for human consumption
15 except in the case of prepared food intended for immediate
16 consumption as defined by law. This provision shall not apply to
17 alcoholic beverages.

18 **BEGINNING JANUARY 1, 2019, NO SALES TAX OR USE TAX SHALL BE**
19 **CHARGED OR COLLECTED ON THE SALE OR USE OF PRESCRIPTION DRUGS FOR**
20 **USE OR CONSUMPTION BY A SERVICE ANIMAL OR THE SALE OR USE OF FOOD**
21 **FOR CONSUMPTION BY A SERVICE ANIMAL.**

22 Resolved further, That the foregoing amendment shall be
23 submitted to the people of the state at the next general election
24 in the manner provided by law.