

STATE NAME: MICHIGAN

Streamlined Sales Tax Governing Board  
Section 328 Taxability Matrix  
Library of Definitions

Effective Date: August 1, 2013

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Each of the items listed in the chart is defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA) as amended through May 24, 2012. Refer to Appendix C of the SSUTA for each definition.

Place an "X" in the appropriate column under the heading "Treatment of definition" to indicate the treatment of each definition in your state. If a product definition was not adopted by your state, enter "NA" in the column under the heading "Reference" and indicate in the "Treatment of definition" columns the treatment of the product in your state. In accordance with the SSUTA, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications except for those allowed by the SSUTA. For this reason, do not enter any comments or qualifications in the two columns under the heading "Treatment of definition". If your state has adopted a definition in the Library of Definitions with a qualification not specified in the SSUTA, do not place an "X" in either column under the heading "Treatment of definition" but include a comment in the "Reference" column explaining the qualification. Enter the applicable statute/rule cite in the "Reference" column.

**Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in the Library of Definitions.**

This matrix references citations to both Michigan's Use Tax Act, MCL 205.91 et seq ("UTA") and Michigan's General Sales Tax Act, MCL 205.51 et seq ("STA").

This matrix references product-based exemptions, and does not address all potentially applicable entity-based exemptions.

Reference Number for SST Use Only	Administrative Definitions	Treatment of definition		Reference
		Included in Sales Price	Excluded from Sales Price	
<u>10010</u>	<ul style="list-style-type: none"><li>Charges by the seller for any services necessary to complete the sale other than delivery and installation</li></ul>	X		Sales price includes charges by the seller for any services necessary to complete the sale, UTA: MCL 205.92(f)(iii); STA: MCL 205.51(1)(d)(iii), but excludes a) gratuities/tips identified on guest check or billed to customer, and b) labor or service charges involved in maintenance and repair work on tangible personal property of others if separately

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				itemized. UTA: MCL 205.92(f)(1)(iii)(A),(B); STA: 205.51(1)(d)(iii)(A),(B).
<u>10070</u>	<ul style="list-style-type: none"> <li>Telecommunication nonrecurring charges</li> </ul>	X		UTA: MCL 205.92(f) (included in purchase price). Telecommunications nonrecurring charges are exempt from tax under MCL 205.93a(1)(a) & (c).
<u>10040</u>	<ul style="list-style-type: none"> <li>Installation charges</li> </ul>	X		Sales price includes only installation charges incurred or to be incurred before the completion of the transfer of ownership of tangible personal property from the seller to the purchaser. UTA: MCL 205.92(f)(v); STA: MCL 205.51(1)(d)(v).
<u>10060</u>	<ul style="list-style-type: none"> <li>Value of trade-in</li> </ul>	X		UTA: MCL 205.92(f)(vi); STA: MCL 205.51(1)(d)(vi).
	<ul style="list-style-type: none"> <li><b>Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.</b></li> </ul>	<b>Included in Sales Price</b>	<b>Excluded from Sales Price</b>	<b>Statute/Rule Cite/Comment</b>
<u>11000</u>	<ul style="list-style-type: none"> <li>Handling, crating, packing, preparation for mailing or delivery, and similar charges</li> </ul>	X		UTA: MCL 205.92(f)(iv); STA: MCL 205.51(1)(d)(iv).
<u>11010</u>	<ul style="list-style-type: none"> <li>Transportation, shipping, postage, and similar charges</li> </ul>	X		UTA: MCL 205.92(f)(iv); STA: MCL 205.51(1)(d)(iv).
	<ul style="list-style-type: none"> <li><b>Delivery Charges for direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.</b></li> </ul>	<b>Included in Sales Price</b>	<b>Excluded from Sales Price</b>	<b>Statute/Rule Cite/Comment</b>
<u>11020</u>	<ul style="list-style-type: none"> <li>Handling, crating, packing, preparation for mailing or delivery, and similar charges</li> </ul>		X	UTA: MCL 205.92b(e); STA: MCL 205.51a(e).
<u>11021</u>	<ul style="list-style-type: none"> <li>Transportation, shipping, and similar charges</li> </ul>		X	UTA: MCL 205.92b(e); STA: MCL 205.51a(e).

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<u>11022</u>	<ul style="list-style-type: none"> <li>• Postage</li> <li>•</li> </ul>		X	UTA: MCL 205.92b(e); STA: MCL 205.51a(e).
<b>State, Local and Tribal Taxes</b>				
<u>11110</u>	<p>A state may exclude from the sales price any or all state and local taxes on a retail sale that are imposed on the seller, if the state statute authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser. Sales and use taxes are not included in the sales price.</p> <p>List all state and local taxes, other than sales and use taxes imposed on the seller that your state excludes from sales price under this provision.</p> <ul style="list-style-type: none"> <li>•</li> <li>•</li> <li>•</li> </ul>		N/A	Michigan does not have local taxes.
<u>11120</u>	<p>A state may exclude from the sales price tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.</p> <p>List all tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.</p>		N/A	Tribes with tax agreements with the State collect either their own sales tax or the State's use tax regarding Tribal or Tribal Member retail sales within negotiated areas, but not both. For tribes without a tax agreement, Tribal and Tribal Member retail sellers within their own Indian Country (as defined under 18 USC 1151) are to collect State use tax along with any applicable tribal tax.

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	<b>Sales Tax Holidays</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite/Comment</b>
	<b>Sales Tax Holidays: Does your state have a sales tax holiday?</b>			X	
	If yes, indicate the tax treatment during your state sales tax holiday for the following products.	<b>Amount of Threshold</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<u>20060</u>	<ul style="list-style-type: none"> <li>All Energy star qualified products</li> </ul>				
	<ul style="list-style-type: none"> <li>Specific energy star qualified products or energy star qualified classifications</li> </ul>				
	➤				
	➤				
	➤				
<u>20150</u>	<ul style="list-style-type: none"> <li>All Disaster Preparedness Supply</li> </ul>				
	<ul style="list-style-type: none"> <li>Specific Disaster Preparedness Supply</li> </ul>				
<u>20160</u>	<ul style="list-style-type: none"> <li>➤ Disaster preparedness general supply</li> </ul>				
<u>20170</u>	<ul style="list-style-type: none"> <li>➤ Disaster preparedness safety supply</li> </ul>				
<u>20180</u>	<ul style="list-style-type: none"> <li>➤ Disaster preparedness food-related supply</li> </ul>				
<u>20190</u>	<ul style="list-style-type: none"> <li>➤ Disaster preparedness fastening supply</li> </ul>				
<u>20070</u>	<ul style="list-style-type: none"> <li>School supply</li> </ul>				
<u>20080</u>	<ul style="list-style-type: none"> <li>School art supply</li> </ul>				
<u>20090</u>	<ul style="list-style-type: none"> <li>School instructional</li> </ul>				

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	material				
<u>20100</u>	<ul style="list-style-type: none"> <li>School computer supply</li> </ul>				
	Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.	<b>Amount of Threshold</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<u>20130</u>	<ul style="list-style-type: none"> <li>Clothing</li> </ul>				
<u>20110</u>	<ul style="list-style-type: none"> <li>Computers</li> </ul>				
<u>20120</u>	<ul style="list-style-type: none"> <li>Prewritten computer software</li> </ul>				
	•				
	•				
	•				
	<b>Product Definitions</b>				
	<b>Clothing and related products</b>		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<u>20010</u>	<ul style="list-style-type: none"> <li>Clothing</li> </ul>		X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
<u>20015</u>	<ul style="list-style-type: none"> <li>Essential clothing priced below a state specific threshold</li> </ul>		X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
<u>20050</u>	<ul style="list-style-type: none"> <li>Fur clothing</li> </ul>		X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
<u>20020</u>	<ul style="list-style-type: none"> <li>Clothing accessories or equipment</li> </ul>		X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
<u>20030</u>	<ul style="list-style-type: none"> <li>Protective equipment</li> </ul>		X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
<u>20040</u>	<ul style="list-style-type: none"> <li>Sport or recreational equipment</li> </ul>		X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
	<b>Computer related products</b>		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<u>30100</u>	<ul style="list-style-type: none"> <li>Computer</li> </ul>		X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
<u>30040</u>	<ul style="list-style-type: none"> <li>Prewritten computer software</li> </ul>		X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
<u>30050</u>	<ul style="list-style-type: none"> <li>Prewritten computer software <b>delivered electronically</b></li> </ul>		X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
<u>30060</u>	<ul style="list-style-type: none"> <li>Prewritten computer software <b>delivered via load and leave</b></li> </ul>		X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
<u>30015</u>	<ul style="list-style-type: none"> <li>Non-prewritten (custom) computer</li> </ul>			X	UTA: MCL 205.94a(d);

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	software			STA: MCL 205.51a(q) and 205.52(1).
30025	<ul style="list-style-type: none"> <li>Non-prewritten (custom) computer software <b>delivered electronically</b></li> </ul>		X	UTA: MCL 205.94a(d); STA: MCL 205.51a(q) and 205.52(1).
30035	<ul style="list-style-type: none"> <li>Non-prewritten (custom) computer software <b>delivered via load and leave</b></li> </ul>		X	UTA: MCL 205.94a(d); STA: MCL 205.51a(q) and 205.52(1).
	<b>Mandatory computer software maintenance contracts</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
30200	<ul style="list-style-type: none"> <li>Mandatory computer software maintenance contracts with respect to <b>prewritten computer software</b></li> </ul>	X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
30210	<ul style="list-style-type: none"> <li>Mandatory computer software maintenance contracts with respect to prewritten computer software which is <b>delivered electronically</b></li> </ul>	X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
30220	<ul style="list-style-type: none"> <li>Mandatory computer software maintenance contracts with respect to prewritten computer software which is <b>delivered via load and leave</b></li> </ul>	X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
30230	<ul style="list-style-type: none"> <li>Mandatory computer software maintenance contracts with respect to <b>non-prewritten (custom) computer software</b></li> </ul>		X	UTA: MCL 205..94a(d); STA: MCL 205.51a(q) and 205.52(1).
30240	<ul style="list-style-type: none"> <li>Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is <b>delivered electronically</b></li> </ul>		X	UTA: MCL 205..94a(d); STA: MCL 205.51a(q) and 205.52(1).
30250	<ul style="list-style-type: none"> <li>Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is <b>delivered via load and leave</b></li> </ul>		X	UTA: MCL 205..94a(d); STA: MCL 205.51a(q) and 205.52(1).
	<b>Optional computer software maintenance contracts</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
30300	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to <b>prewritten computer software that only provide updates or upgrades</b> with respect to the software</li> </ul>	X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
30310	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to</li> </ul>	X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).

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	prewritten computer software that only provide <b>updates or upgrades delivered electronically</b> with respect to the software			
30320	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that only provide <b>updates or upgrades delivered via load and leave</b> with respect to the software</li> </ul>	X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
30330	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to <b>non-prewritten (custom) computer software</b> that only provide <b>updates or upgrades</b> with respect to the software</li> </ul>		X	UTA: MCL 205.94a(d); STA: MCL 205.54d(g)).
30340	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <b>updates or upgrades delivered electronically</b> with respect to the software</li> </ul>		X	UTA: MCL 205.94a(d); STA: MCL 205.54d(g).
30350	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <b>updates or upgrades delivered via load and leave</b> with respect to the software</li> </ul>		X	UTA: MCL 205.94a(d); STA: MCL 205.54d(g).
30360	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>only provide support services</b> to the software</li> </ul>		X	UTA: MCL 205.94a(d); STA: MCL 205.54d(g).
30370	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>provide updates or upgrades and support services</b> to the software</li> </ul>		X	UTA: MCL 205.94a(d); STA: MCL 205.54d(g).
30380	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to</li> </ul>		X	UTA: MCL 205.94a(d); STA: MCL 205.54d(g).

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	non-prewritten (custom) computer software that <b>provide updates or upgrades delivered electronically and support services</b> to the software			
30390	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software <b>provide updates or upgrades delivered via load and leave and support services</b> to the software</li> </ul>		X	UTA: MCL 205.94a(d); STA: MCL 205.54d(g).
	<p>Indicate your state's tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services. Use percentages in the taxable and exempt columns to denote tax treatment in your state. For example: if all taxable put 100% in the taxable column; if all nontaxable/exempt put 100% in the exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column.</p>	Taxable Percentage	Exempt Percentage	Statute/Rule Cite/Comment
30400	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates or upgrades and support services</b> to the software</li> </ul>	100%		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
30410	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates and upgrades delivered electronically and support services to the software</b></li> </ul>	100%		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
30420	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates and upgrades delivered via load and leave and support services to the software</b></li> </ul>	100%		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
30430	<ul style="list-style-type: none"> <li>Optional computer software</li> </ul>			



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	maintenance contracts with respect to prewritten computer software that <b>only provide support services</b> to the software		100%	UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
	<b>Digital products(excludes telecommunications services, ancillary services and computer software)</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite/Comment</b>
31000	A state imposing tax on products “transferred electronically” is not required to adopt definitions for specified digital products. (“Specified digital products” includes the defined terms: digital audio visual works; digital audio works; and digital books.) Does your state impose tax on products transferred electronically other than digital audio visual works, digital audio works, or digital books?		X	Tax is imposed on prewritten computer software delivered electronically. UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(q) and 205.52(1).
		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
31040	<ul style="list-style-type: none"> <li>Digital audio visual works sold to an end user with rights for permanent use</li> </ul>		X	
31070	<ul style="list-style-type: none"> <li>Digital audio works sold to an end user with rights for permanent use</li> </ul>		X	
31100	<ul style="list-style-type: none"> <li>Digital books sold to an end user with rights for permanent use</li> </ul>		X	
	For transactions other than those included above, a state must specifically impose and separately enumerate a broader imposition of the tax. Does your state impose tax on:	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite/Comment</b>
31065	<ul style="list-style-type: none"> <li>Digital audio visual works sold to users other than the end user.</li> </ul>		X	
31050	<ul style="list-style-type: none"> <li>Digital audio visual works sold with rights of use less than permanent use.</li> </ul>		X	
31060	<ul style="list-style-type: none"> <li>Digital audio visual works sold with rights of use conditioned on continued payment.</li> </ul>		X	
31095	<ul style="list-style-type: none"> <li>Digital audio works sold to users other than the end user.</li> </ul>		X	
31080	<ul style="list-style-type: none"> <li>Digital audio works sold with rights of use less than permanent.</li> </ul>		X	

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31090	<ul style="list-style-type: none"> <li>Digital audio works sold with rights of use conditioned on continued payments.</li> </ul>		X	
31125	<ul style="list-style-type: none"> <li>Digital books sold to users other than the end user.</li> </ul>		X	
31110	<ul style="list-style-type: none"> <li>Digital books sold with rights of use less than permanent.</li> </ul>		X	
31120	<ul style="list-style-type: none"> <li>Digital books sold with rights of use conditioned on continued payments.</li> </ul>		X	
	Does your state treat subscriptions to products "transferred electronically" differently than a non-subscription purchase of such product?		X	
	<p><b>Section 332H provides that states may have product based exemptions for specific items within specified digital products. ("Specified digital products" includes the defined terms: digital audio visual works; digital audio works; and digital books.) List product based exemptions for specific items included in specified digital products. Example: digital textbooks</b></p>	<b>Statute/Rule Cite/Comment</b>		
	<ul style="list-style-type: none"> <li></li> </ul>	N/A		
	<ul style="list-style-type: none"> <li></li> </ul>			
	<ul style="list-style-type: none"> <li></li> </ul>			
	<b>Food and food products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
40030	<ul style="list-style-type: none"> <li>Food and food ingredients excluding alcoholic beverages and tobacco</li> </ul>		X	UTA: MCL 205.94d(1)(a),(3); STA: MCL 205.54g(1)(a),(3).
40010	<ul style="list-style-type: none"> <li>o Candy</li> </ul>		X	UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a).
40020	<ul style="list-style-type: none"> <li>o Dietary Supplements</li> </ul>		X	UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a).
40050	<ul style="list-style-type: none"> <li>o Soft Drinks</li> </ul>		X	UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a).
40060	<ul style="list-style-type: none"> <li>o Bottled Water</li> </ul>		X	UTA: MCL 205.94(1)(q); STA: MCL 205.54d(d).
40040	<ul style="list-style-type: none"> <li>➤ Food sold through vending machines</li> </ul>			Food sold through vending machines that is either heated or cooled is taxed, except milk, non-alcoholic beverages in sealed containers, and fresh fruit are exempt. UTA: MCL 205.94d(2); STA: MCL 205.54g(2).
41000	<ul style="list-style-type: none"> <li>➤ Prepared Food</li> </ul>	X		UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a).

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	<b>Prepared food options - indicate whether the following options are included or excluded from the definition of prepared food. Options excluded from prepared food are taxed the same as food and food ingredients.</b>	<b>Included in definition</b>	<b>Excluded from definition</b>	<b>Statute/Rule Cite/Comment</b>
41010	<ul style="list-style-type: none"> <li>➤ Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)</li> </ul>	X		Prepared food is defined without reference to particular sellers. UTA: MCL 94d(4)-(6); STA: MCL 205.54g(4)-(6).
41020	<ul style="list-style-type: none"> <li>➤ Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item</li> </ul>		X	UTA: MCL 205.94d(5)(c); STA: MCL 205.54g(5)(c).
41030	<ul style="list-style-type: none"> <li>➤ Bakery items sold without eating utensils provided by the seller, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas</li> </ul>		X	UTA: MCL 205.94d(5)(d); STA: MCL 205.54g(5)(d).
	<b>Health-care products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
	<b>Drugs</b> (indicate how the options are treated in your state)			
	<b>Drugs for human use</b>			
51010	<ul style="list-style-type: none"> <li>• Drugs for human use without a prescription</li> </ul>	X		Drugs dispensed for human use that can only be legally dispensed pursuant to prescription of a qualified health professional are exempt whether or not a prescription is actually issued. UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a). All other drugs are taxable whether or not a prescription is issued. UTA: MCL 205.93(1); STA: MCL 205.52.
51020	<ul style="list-style-type: none"> <li>• Drugs for human use with a prescription</li> </ul>			Drugs dispensed for human use that can only be legally dispensed pursuant to prescription of a qualified health professional are exempt whether or not a prescription is actually issued. UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a). All other drugs are taxable whether or not a prescription is issued. UTA: MCL 205.93(1); STA: MCL

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				205.52.
51050	<ul style="list-style-type: none"> <li>Insulin for human use without a prescription</li> </ul>		X	UTA: MCL 205.94a(g); STA: MCL 205.54d(l)
51060	<ul style="list-style-type: none"> <li>Insulin for human use with a prescription</li> </ul>		X	UTA: MCL 205.94a(g); STA: MCL 205.54d(l)
51090	<ul style="list-style-type: none"> <li>Medical oxygen for human use without a prescription</li> </ul>	X		UTA: MCL 205.93(1); STA: MCL 205.52.
51100	<ul style="list-style-type: none"> <li>Medical oxygen for human use with a prescription</li> </ul>		X	UTA: MCL 205.94a(f); STA: MCL 205.54d(k)
51130	<ul style="list-style-type: none"> <li>Over-the-counter drugs for human use without a prescription</li> </ul>	X		UTA: MCL 205.93(1); STA: MCL 205.52.
51140	<ul style="list-style-type: none"> <li>Over-the-counter drugs for human use with a prescription</li> </ul>	X		Drugs dispensed for human use that can only be legally dispensed pursuant to prescription of a qualified health professional are exempt whether or not a prescription is actually issued. UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a). All other drugs are taxable whether or not a prescription is issued. UTA: MCL 205.93(1); STA: MCL 205.52.
51170	<ul style="list-style-type: none"> <li>Grooming and hygiene products for human use that don't meet the definition of "drug"</li> </ul>	X		UTA: MCL 205.93(1); STA: MCL 205.52.
	<ul style="list-style-type: none"> <li>Grooming and hygiene products for human use that meet the definition of "drug" without a prescription</li> </ul>	X		UTA: MCL 205.93(1); STA: MCL 205.52.
	<ul style="list-style-type: none"> <li>Grooming and hygiene products for human use that meet the definition of "drug" with a prescription</li> </ul>		X	Sales of drugs for human use that can only be legally dispensed by prescription, are exempt. UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a).
51190	<ul style="list-style-type: none"> <li>Drugs for human use to hospitals</li> </ul>	X		Sales of insulin, and drugs for human use that can only be legally dispensed by prescription, are exempt. UTA: MCL 205.94a(g) & 205.94d(1)(a); STA: MCL 205.54d(l) & 205.54g(1)(a). Other drug sales are taxable. UTA: MCL 205.93(1); STA: MCL 205.52. Included among entity-based exemptions are exemptions for nonprofit hospitals. UTA: MCL 205.94(1)(h); STA: MCL 205.54a(1)(a).
51195	<ul style="list-style-type: none"> <li>Drugs for human use to other medical facilities</li> </ul>	X		Sales of insulin, and drugs for human use that can only be legally dispensed by prescription, are exempt. UTA: MCL 205.94a(g) & 205.94d(1)(a); STA: MCL 205.54d(l) & 205.54g(1)(a). Other drug sales are taxable. UTA: MCL 205.93(1); STA: MCL 205.52. Included among entity-based exemptions are exemptions for nonprofit hospitals. UTA:

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				MCL 205.94(1)(h); STA: MCL 205.54a(1)(a).
51200	<ul style="list-style-type: none"> <li>• Prescription drugs for human use to hospitals</li> </ul>			Sales of insulin, and drugs for human use that can only be legally dispensed by prescription, are exempt. UTA: MCL 205.94a(g) & 205.94d(1)(a); STA: MCL 205.54d(l) & 205.54g(1)(a). Other drug sales are taxable. UTA: MCL 205.93(1); STA: MCL 205.52. Included among entity-based exemptions are exemptions for nonprofit hospitals. UTA: MCL 205.94(1)(h); STA: MCL 205.54a(1)(a).
51205	<ul style="list-style-type: none"> <li>• Prescription drugs for human use to other medical facilities</li> </ul>			Sales of insulin, and drugs for human use that can only be legally dispensed by prescription, are exempt. UTA: MCL 205.94a(g) & 205.94d(1)(a); STA: MCL 205.54d(l) & 205.54g(1)(a). Other drug sales are taxable. UTA: MCL 205.93(1); STA: MCL 205.52. Included among entity-based exemptions are exemptions for nonprofit hospitals. UTA: MCL 205.94(1)(h); STA: MCL 205.54a(1)(a).
51240	<ul style="list-style-type: none"> <li>• Free samples of drugs for human use</li> </ul>	X		Transfers of insulin, and drugs for human use that can only be legally dispensed by prescription, are exempt. UTA: MCL 205.94a(g) & 205.94d(1)(a); STA: MCL 205.54d(l) & 205.54g(1)(a). Other drug transfers are taxable, whether or not a prescription is issued. UTA: MCL 205.93(1); STA: MCL 205.52.
51250	<ul style="list-style-type: none"> <li>• Free samples of prescription drugs for human use</li> </ul>			Transfers of insulin, and drugs for human use that can only be legally dispensed by prescription, are exempt. UTA: MCL 205.94a(g) & 205.94d(1)(a); STA: MCL 205.54d(l) & 205.54g(1)(a). Other drug transfers are taxable, whether or not a prescription is issued. UTA: MCL 205.93(1); STA: MCL 205.52.
<b>Drugs for animal use</b>				
51030	<ul style="list-style-type: none"> <li>• Drugs for animal use without a prescription</li> </ul>	X		UTA: MCL 205.93(1); STA: MCL 205.52.
51040	<ul style="list-style-type: none"> <li>• Drugs for animal use with a prescription</li> </ul>	X		UTA: MCL 205.93(1); STA: MCL 205.52.
51070	<ul style="list-style-type: none"> <li>• Insulin for animal use without a prescription</li> </ul>	X		UTA: MCL 205.93(1); STA: MCL 205.52.
51080	<ul style="list-style-type: none"> <li>• Insulin for animal use with a prescription</li> </ul>	X		UTA: MCL 205.93(1); STA: MCL 205.52.
51110	<ul style="list-style-type: none"> <li>• Medical oxygen for animal use without a prescription</li> </ul>	X		UTA: MCL 205.93(1); STA: MCL 205.52.
51120	<ul style="list-style-type: none"> <li>• Medical oxygen for animal use with a prescription</li> </ul>	X		UTA: MCL 205.93(1); STA: MCL 205.52.
51150	<ul style="list-style-type: none"> <li>• Over-the-counter drugs for animal use without a prescription</li> </ul>	X		UTA: MCL 205.93(1); STA: MCL 205.52.

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51160	<ul style="list-style-type: none"> <li>Over-the-counter drugs for animal use with a prescription</li> </ul>	X		UTA: MCL 205.93(1); STA: MCL 205.52.
51180	<ul style="list-style-type: none"> <li>Grooming and hygiene products for animal use</li> </ul>	X		UTA: MCL 205.93(1); STA: MCL 205.52.
51210	<ul style="list-style-type: none"> <li>Drugs for animal use to veterinary hospitals and other animal medical facilities</li> </ul>	X		UTA: MCL 205.93(1); STA: MCL 205.52.
51220	<ul style="list-style-type: none"> <li>Prescription drugs for animal use to hospitals and other animal medical facilities</li> </ul>	X		UTA: MCL 205.93(1); STA: MCL 205.52.
51260	<ul style="list-style-type: none"> <li>Free samples of drugs for animal use</li> </ul>	X		UTA: MCL 205.93(1); STA: MCL 205.52.
51270	<ul style="list-style-type: none"> <li>Free samples of prescription drugs for animal use</li> </ul>	X		UTA: MCL 205.93(1); STA: MCL 205.52.
	<b>Durable medical equipment</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
52010	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, without a prescription</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52020	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52030	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription paid for by Medicare</li> </ul>	X		Exempt if purchased directly by: A. the State of Michigan or a department, institution or political subdivision of the State of Michigan; B. the United States; C. an unincorporated agency or instrumentality of the United States, or; D. an incorporated agency or instrumentality of the United States wholly owned by the United States. UTA: MCL 205.94(1)(g); 205.92b(i) and 205.94(1)(p); STA: MCL 205.54h, 205.51a(i) and 205.54a(1)(h),
52040	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription reimbursed by Medicare</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52050	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription paid for by Medicaid</li> </ul>	X		Exempt if purchased directly by: A. the State of Michigan or a department, institution or political subdivision of the State of Michigan; B. the United States; C. an unincorporated agency or instrumentality

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				of the United States, or; D. an incorporated agency or instrumentality of the United States wholly owned by the United States. UTA: MCL 205.94(1)(g); STA: MCL 205.54h, UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h),
52060	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52070	<ul style="list-style-type: none"> <li>Durable medical equipment for home use without a prescription</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52080	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52090	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription paid for by Medicare</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h),
52100	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription reimbursed by Medicare</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52110	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription paid for by Medicaid</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h),
52120	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription reimbursed by Medicaid</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52130	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, without a prescription</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52140	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52150	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription paid for by Medicare</li> </ul>	X		Exempt if purchased directly by: A. the State of Michigan or a department, institution or political subdivision of the State of Michigan; B. the United States; C. an unincorporated agency or instrumentality of the United States, or; D. an incorporated agency or instrumentality of the United States wholly owned by the

				United States. UTA: MCL 205.94(1)(g); STA: MCL 205.54h, UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h),
52160	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicare</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52170	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription paid for by Medicaid</li> </ul>	X		Exempt if purchased directly by: A. the State of Michigan or a department, institution or political subdivision of the State of Michigan; B. the United States; C. an unincorporated agency or instrumentality of the United States, or; D. an incorporated agency or instrumentality of the United States wholly owned by the United States. UTA: MCL 205.94(1)(g); STA: MCL 205.54h, UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h),
52180	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicaid</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52190	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use without a prescription</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52200	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52210	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription paid for by Medicare</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h),
52220	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription reimbursed by Medicare</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52230	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription paid for by Medicaid</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h),
52240	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52250	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p);



	use, without a prescription			STA: MCL 205.51a(i) and 205.54a(1)(h).
52260	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52270	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription paid for by Medicare</li> </ul>	X		Exempt if purchased directly by: A. the State of Michigan or a department, institution or political subdivision of the State of Michigan; B. the United States; C. an unincorporated agency or instrumentality of the United States, or; D. an incorporated agency or instrumentality of the United States wholly owned by the United States. UTA: MCL 205.94(1)(g); STA: MCL 205.54h, UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52280	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicare</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52290	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription paid for by Medicaid</li> </ul>	X		Exempt if purchased directly by: A. the State of Michigan or a department, institution or political subdivision of the State of Michigan; B. the United States; C. an unincorporated agency or instrumentality of the United States, or; D. an incorporated agency or instrumentality of the United States wholly owned by the United States. UTA: MCL 205.94(1)(g); STA: MCL 205.54h, UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52300	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicaid</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52310	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use without a prescription</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52320	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52330	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p);

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	with a prescription paid for by Medicare			STA: MCL 205.51a(i) and 205.54a(1)(h),
52340	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription reimbursed by Medicare</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52350	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription paid for by Medicaid</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h),
52360	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52370	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, without a prescription</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52380	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52390	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription paid for by Medicare</li> </ul>	X		Exempt if purchased directly by: A. the State of Michigan or a department, institution or political subdivision of the State of Michigan; B. the United States; C. an unincorporated agency or instrumentality of the United States, or; D. an incorporated agency or instrumentality of the United States wholly owned by the United States. UTA: MCL 205.94(1)(g); STA: MCL 205.54h UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52400	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription reimbursed by Medicare</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52410	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription paid for by Medicaid</li> </ul>	X		Exempt if purchased directly by: A. the State of Michigan or a department, institution or political subdivision of the State of Michigan; B. the United States; C. an unincorporated agency or instrumentality of the United States, or; D. an incorporated agency or instrumentality of the United States wholly owned by the United States. UTA: MCL 205.94(1)(g); STA: MCL 205.54h, UTA: MCL

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				205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52420	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription reimbursed by Medicaid</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52430	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use without a prescription</li> </ul>	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52440	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52450	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription paid for by Medicare</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h),
52460	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription reimbursed by Medicare</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52470	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription paid for by Medicaid</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h),
52480	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription reimbursed by Medicaid</li> </ul>		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
52490	<ul style="list-style-type: none"> <li>Repair and replacement parts for durable medical equipment which are for single patient use</li> </ul>	X		Exempt if the durable medical equipment is for home use and was dispensed pursuant to a prescription. UTA: MCL 205.92b(i), (j) and 205.94(1)(p); STA: MCL 205.51a(i), (j) and 205.54a(1)(h).
	<b>Mobility enhancing equipment</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statue/Rule Cite/Comment</b>
53010	<ul style="list-style-type: none"> <li>Mobility enhancing equipment without a prescription</li> </ul>	X		UTA: MCL 205.92b(m) and 205.94(1)(p); STA: MCL 205.51a(m) and 205.54a(1)(h).
53020	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription</li> </ul>		X	UTA: MCL 205.92b(m) and 205.94(1)(p); STA: MCL 205.51a(m) and 205.54a(1)(h).
53030	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription paid for by Medicare</li> </ul>		X	UTA: MCL 205.92b(m) and 205.94(1)(p); STA: MCL 205.51a(m) and 205.54a(1)(h).
53040	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription reimbursed by Medicare</li> </ul>		X	UTA: MCL 205.92b(m) and 205.94(1)(p); STA: MCL 205.51a(m) and 205.54a(1)(h).
53050	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription paid for by Medicaid</li> </ul>		X	UTA: MCL 205.92b(m) and 205.94(1)(p); STA: MCL 205.51a(m) and 205.54a(1)(h).
53060	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription reimbursed by Medicaid</li> </ul>		X	UTA: MCL 205.92b(m) and 205.94(1)(p); STA: MCL 205.51a(m) and 205.54a(1)(h).

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	Prosthetic devices (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
54010	<ul style="list-style-type: none"> <li>Prosthetic devices without a prescription</li> </ul>	X		UTA: MCL 205.92b(p) and 205.94(1)(p); STA: MCL 205.51a(p) and 205.54a(1)(h).
54020	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription</li> </ul>	X		Exempt, except that contact lenses and dental prostheses are excluded from the definition of "prosthetic device" and are taxable. UTA: MCL 205.92b(p) and 205.94(1)(p); STA: MCL 205.51a(p) and 205.54a(1)(h).
54030	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription paid for by Medicare</li> </ul>	X		Exempt, except that contact lenses and dental prostheses are excluded from the definition of "prosthetic device" and are taxable. UTA: MCL 205.92b(p) and 205.94(1)(p); STA: MCL 205.51a(p) and 205.54a(1)(h).
54040	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription reimbursed by Medicare</li> </ul>	X		Exempt, except that contact lenses and dental prostheses are excluded from the definition of "prosthetic device" and are taxable. UTA: MCL 205.92b(p) and 205.94(1)(p); STA: MCL 205.51a(p) and 205.54a(1)(h).
54050	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription paid for by Medicaid</li> </ul>	X		Exempt, except that contact lenses and dental prostheses are excluded from the definition of "prosthetic device" and are taxable. UTA: MCL 205.92b(p) and 205.94(1)(p); STA: MCL 205.51a(p) and 205.54a(1)(h).
54060	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription reimbursed by Medicaid</li> </ul>	X		Exempt, except that contact lenses and dental prostheses are excluded from the definition of "prosthetic device" and are taxable. UTA: MCL 205.92b(p) and 205.94(1)(p); STA: MCL 205.51a(p) and 205.54a(1)(h).
54070	<ul style="list-style-type: none"> <li>Corrective eyeglasses without a prescription</li> </ul>	X		UTA: MCL 205.92b(p); STA: MCL 205.51a(p).
54080	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription</li> </ul>		X	UTA: MCL 205.94(1)(p); STA: MCL 205.54a(1)(h).
54090	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription paid for by Medicare</li> </ul>		X	UTA: MCL 205.94(1)(p); STA: MCL 205.54a(1)(h).
54100	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription reimbursed by Medicare</li> </ul>		X	UTA: MCL 205.94(1)(p); STA: MCL 205.54a(1)(h).
54110	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription paid for by Medicaid</li> </ul>		X	UTA: MCL 205.94(1)(p); STA: MCL 205.54a(1)(h).
54120	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a</li> </ul>		X	UTA: MCL 205.94(1)(p); STA: MCL 205.54a(1)(h).

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	prescription reimbursed by Medicaid			
54130	<ul style="list-style-type: none"> <li>Contact lenses without a prescription</li> </ul>	X		UTA: MCL 205.92b(p); STA: MCL 205.51a(p).
54140	<ul style="list-style-type: none"> <li>Contact lenses with a prescription</li> </ul>	X		UTA: MCL 205.92b(p); STA: MCL 205.51a(p).
54150	<ul style="list-style-type: none"> <li>Contact lenses with a prescription paid for by Medicare</li> </ul>			Exempt only if purchased directly by: <ul style="list-style-type: none"> <li>A. the State of Michigan or a department, institution or political subdivision of the State of Michigan;</li> <li>B. the United States;</li> <li>C. an unincorporated agency or instrumentality of the United States, or;</li> <li>D. an incorporated agency or instrumentality of the United States wholly owned by the United States.</li> </ul> UTA: MCL 205.94(1)(g); STA: MCL 205.54h.
54160	<ul style="list-style-type: none"> <li>Contact lenses with a prescription reimbursed by Medicare</li> </ul>	X		UTA: MCL 205.92b(p); STA: MCL 205.51a(p).
54170	<ul style="list-style-type: none"> <li>Contact lenses with a prescription paid for by Medicaid</li> </ul>			Exempt only if purchased directly by: <ul style="list-style-type: none"> <li>A. the State of Michigan or a department, institution or political subdivision of the State of Michigan;</li> <li>B. the United States;</li> <li>C. an unincorporated agency or instrumentality of the United States, or;</li> <li>D. an incorporated agency or instrumentality of the United States wholly owned by the United States.</li> </ul> UTA: MCL 205.94(1)(g); STA: MCL 205.54h.
54180	<ul style="list-style-type: none"> <li>Contact lenses with a prescription reimbursed by Medicaid</li> </ul>	X		UTA: MCL 205.92b(p); STA: MCL 205.51a(p).
54190	<ul style="list-style-type: none"> <li>Hearing aids without a prescription</li> </ul>	X		UTA: MCL 205.92b(p); STA: MCL 205.51a(p)
54200	<ul style="list-style-type: none"> <li>Hearing aids with a prescription</li> </ul>		X	UTA: MCL 205.94(1)(p); STA: MCL 205.54a(1)(h).
54210	<ul style="list-style-type: none"> <li>Hearing aids with a prescription paid for by Medicare</li> </ul>		X	UTA: MCL 205.94(1)(p); STA: MCL 205.54a(1)(h).
54220	<ul style="list-style-type: none"> <li>Hearing aids with a prescription reimbursed by Medicare</li> </ul>		X	UTA: MCL 205.94(1)(p); STA: MCL 205.54a(1)(h).
54230	<ul style="list-style-type: none"> <li>Hearing aids with a prescription paid for by Medicaid</li> </ul>		X	UTA: MCL 205.94(1)(p); STA: MCL 205.54a(1)(h).
54240	<ul style="list-style-type: none"> <li>Hearing aids with a prescription reimbursed by Medicaid</li> </ul>		X	UTA: MCL 205.94(1)(p); STA: MCL 205.54a(1)(h).

54250	<ul style="list-style-type: none"> <li>Dental prosthesis without a prescription</li> </ul>	X		<p>Dental prostheses are excluded from the definition of "prosthetic device," UTA: MCL 205.92b(p); STA: MCL 205.51a(p), are taxable to the dental care provider as tangible personal property consumed in providing the service, UTA: MCL 205.93; STA: MCL 205.52(1), and are not considered to be "sold" by the care provider separate from the service. 1979 AC, R 205.111.</p>
54260	<ul style="list-style-type: none"> <li>Dental prosthesis with a prescription</li> </ul>	X		<p>Dental prostheses are excluded from the definition of "prosthetic device," UTA: MCL 205.92b(p); STA: MCL 205.51a(p), are taxable to the dental care provider as tangible personal property consumed in providing the service, UTA: MCL 205.93; STA: MCL 205.52(1), and are not considered to be "sold" by the care provider separate from the service. 1979 AC, R 205.111.</p>
54270	<ul style="list-style-type: none"> <li>Dental prosthesis with a prescription paid for by Medicare</li> </ul>	X		<p>Dental prostheses are excluded from the definition of "prosthetic device," UTA: MCL 205.92b(p); STA: MCL 205.51a(p), are taxable to the dental care provider as tangible personal property consumed in providing the service, UTA: MCL 205.93; STA: MCL 205.52(1), and are not considered to be "sold" by the care provider separate from the service. 1979 AC, R 205.111.</p> <p>Also, exempt if purchased directly by:</p> <ul style="list-style-type: none"> <li>A. the State of Michigan or a department, institution or political subdivision of the State of Michigan;</li> <li>B. the United States;</li> <li>C. an unincorporated agency or instrumentality of the United States, or;</li> <li>D. an incorporated agency or instrumentality of the United States wholly owned by the United States.</li> </ul> <p>UTA: MCL 205.94(1)(g); STA: MCL 205.54h.</p>
54280	<ul style="list-style-type: none"> <li>Dental prosthesis with a prescription reimbursed by Medicare</li> </ul>	X		<p>Dental prostheses are excluded from the definition of "prosthetic device," UTA: MCL 205.92b(p); STA: MCL 205.51a(p), are taxable to the dental care provider as tangible personal property consumed in providing the service, UTA: MCL 205.93; STA: MCL</p>

				205.52(1), and are not considered to be "sold" by the care provider separate from the service. 1979 AC, R 205.111
54290	<ul style="list-style-type: none"> <li>Dental prosthesis with a prescription paid for by Medicaid</li> </ul>	X		<p>Dental prostheses are excluded from the definition of "prosthetic device," UTA: MCL 205.92b(p); STA: MCL 205.51a(p), are taxable to the dental care provider as tangible personal property consumed in providing the service, UTA: MCL 205.93; STA: MCL 205.52(1), and are not considered to be "sold" by the care provider separate from the service. 1979 AC, R 205.111.</p> <p>Also, exempt if purchased directly by:</p> <ul style="list-style-type: none"> <li>A. the State of Michigan or a department, institution or political subdivision of the State of Michigan;</li> <li>B. the United States;</li> <li>C. an unincorporated agency or instrumentality of the United States, or;</li> <li>D. an incorporated agency or instrumentality of the United States wholly owned by the United States.</li> </ul> <p>UTA: MCL 205.94(1)(g); STA: MCL 205.54h.</p>
54300	<ul style="list-style-type: none"> <li>Dental prosthesis with a prescription reimbursed by Medicaid</li> </ul>	X		<p>Dental prostheses are excluded from the definition of "prosthetic device," UTA: MCL 205.92b(p); STA: MCL 205.51a(p), are taxable to the dental care provider as tangible personal property consumed in providing the service, UTA: MCL 205.93; STA: MCL 205.52(1), and are not considered to be "sold" by the care provider separate from the service. 1979 AC, R 205.111</p>
	<b>Telecommunications &amp; related products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
60010	<ul style="list-style-type: none"> <li>Ancillary Services</li> </ul>	X		UTA: MCL 205.93a(1)(a), (c) & 205.93a(5)(a)
60020	<ul style="list-style-type: none"> <li>➤ Conference bridging service</li> </ul>	X		UTA: MCL 205.93a(1)(a), (c) & 205.93a(5)(d)
60030	<ul style="list-style-type: none"> <li>➤ Detailed telecommunications billing service</li> </ul>	X		UTA: MCL 205.93a(1)(a), (c) & 205.93a(5)(a)
60040	<ul style="list-style-type: none"> <li>➤ Directory assistance</li> </ul>	X		UTA: MCL 205.93a(1)(a), (c) & 205.93a(5)(a)
60050	<ul style="list-style-type: none"> <li>➤ Vertical service</li> </ul>	X		UTA: MCL 205.93a(1)(a), (c) & 205.93a(5)(a)
60060	<ul style="list-style-type: none"> <li>➤ Voice mail service</li> </ul>	X		UTA: MCL 205.93a(1)(a), (c) & 205.93a(5)(a)

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	<b>Telecommunications</b> (Indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
61000	• Intrastate Telecommunications Service	X		UTA: MCL 205.93a(1)(a)
61010	• Interstate Telecommunications Service	X		UTA: MCL 205.93a(1)(c)
61020	• International Telecommunications Service		X	UTA: MCL 205.93a(1)(c)
61030	• International 800 service		X	UTA: MCL 205.93a(1)(c)
61040	• International 900 service		X	UTA: MCL 205.93a(1)(c)
61050	• International fixed wireless service		X	UTA: MCL 205.93a(1)(c)
61060	• International mobile wireless service	X		UTA: MCL 205.93b(1)
61080	• International prepaid calling service	X		UTA: MCL 205.52(2)(b)
61090	• International prepaid wireless calling service	X		UTA: MCL 205. 52(2)(b)
61100	• International private communications service		X	UTA: MCL 205.93a(1)(c)
61110	• International value-added non-voice data service		X	UTA: MCL 205.93a(1)(c)
61120	• International residential telecommunications service		X	UTA: MCL 205.93a(1)(c)
61130	• Interstate 800 service		X	UTA: MCL 205.93a(1)(c)
61140	• Interstate 900 service	X		UTA: MCL 205.93a(1)(c)
61150	• Interstate fixed wireless service		X	UTA: MCL 205.93a(1)(c)
61160	• Interstate mobile wireless service	X		UTA: MCL 205.93b(1)
61180	• Interstate prepaid calling service	X		STA: MCL 205.52(2)(b)
61190	• Interstate prepaid wireless calling service	X		UTA: MCL 205.52(2)(b)
61200	• Interstate private communications service		X	UTA: MCL 205.93a(1)(c)
61210	• Interstate value-added non-voice data service	X		UTA: MCL 205.93a(1)(c)
61220	• Interstate residential telecommunications service	X		UTA: MCL 205.93a(1)(c)
61230	• Intrastate 800 service		X	UTA: MCL 205.93a(1)(a)
61240	• Intrastate 900 service	X		UTA: MCL 205.93a(1)(a)
61250	• Intrastate fixed wireless service		X	UTA: MCL 205.93a(1)(a)
61260	• Intrastate mobile wireless service	X		UTA: MCL 205.93b(1)
61280	• Intrastate prepaid calling service	X		STA: MCL 205.52(2)(b)
61290	• Intrastate prepaid wireless calling	X		UTA: MCL 205.52(2)(b)



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	service			
61300	<ul style="list-style-type: none"> <li>Intrastate private communications service</li> </ul>	X		UTA: MCL 205.93a(1)(a)
61310	<ul style="list-style-type: none"> <li>Intrastate value-added non-voice data service</li> </ul>	X		UTA: MCL 205.93a(1)(a)
61320	<ul style="list-style-type: none"> <li>Intrastate residential telecommunications service</li> </ul>	X		UTA: MCL 205.93a(1)(a)
61325	<ul style="list-style-type: none"> <li>Paging service</li> </ul>	X		UTA: MCL 205.93a(1)(a),(c)
61330	<ul style="list-style-type: none"> <li>Coin-operated telephone service</li> </ul>		X	UTA: MCL 205.93a(1)(a),(c)
61340	<ul style="list-style-type: none"> <li>Pay telephone service</li> </ul>			Coin-operated service is exempt; other pay telephone service is taxable. UTA: MCL 205.93a(1)(a),(c)
61350	<ul style="list-style-type: none"> <li>Local Service as defined by Michigan</li> </ul>	X		UTA: MCL 205.93a(1)(a)