

SENATE BILL No. 723

February 25, 1988, Introduced by Senators BARCIA, KELLY, CROPSEY,
MACK, CARL and DILLINGHAM and referred to the Committee on
Finance.

A bill to amend Act No. 167 of the Public Acts of 1933,
entitled as amended
"General sales tax act,"
as amended, being sections 205.51 to 205.78 of the Michigan
Compiled Laws, by adding section 4m.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Act No. 167 of the Public Acts of 1933, as
2 amended, being sections 205.51 to 205.78 of the Michigan Compiled
3 Laws, is amended by adding section 4m to read as follows:

4 SEC. 4M. A PERSON SUBJECT TO TAX UNDER THIS ACT MAY EXCLUDE
5 FROM GROSS PROCEEDS USED FOR THE COMPUTATION OF THE TAX THE VALUE
6 OF MEALS PROVIDED TO THE PERSON'S EMPLOYEES, IF THE PERSON IS
7 ENGAGED IN THE BUSINESS OF PREPARING AND SELLING FOOD OR
8 BEVERAGES FOR DIRECT CONSUMPTION ON OR OFF THE PREMISES.