

# HOUSE BILL No. 5478

November 28, 2007, Introduced by Rep. Cushingberry and referred to the Committee on Tax Policy.

A bill to amend 1937 PA 94, entitled  
"Use tax act,"  
by amending section 3d (MCL 205.93d), as added by 2007 PA 93.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 3d. (1) The use or consumption of the following services  
2 is taxed under this act in the same manner as tangible personal  
3 property is taxed under this act:

4           (a) Carpet and upholstery cleaning services, as described in  
5 NAICS industry code 56174.

6           (b) Business service center services, as described in NAICS  
7 industry code 56143.

8           (c) Consulting services, as described in NAICS subsector code  
9 5416.

10           (d) Investigation, guard, and armored car services, as

1 described in NAICS industry code 56161.

2 (e) Investment advice services, as described in NAICS industry  
3 code 52393.

4 (f) Janitorial services, as described in NAICS industry code  
5 56172.

6 (g) Landscaping services, as described in NAICS industry code  
7 56173.

8 (h) Office administration services, as described in NAICS  
9 subsector code 5611.

10 (i) All of the following personal services:

11 (i) Astrology services.

12 (ii) Baby shoe bronzing services.

13 (iii) Bail bonding services.

14 (iv) Balloon-o-gram services.

15 (v) Coin-operated blood pressure testing machine services.

16 (vi) Bondsperson services.

17 (vii) Check room services.

18 (viii) Coin-operated personal service machine services.

19 (ix) Comfort station operation services.

20 (x) Concierge services.

21 (xi) Consumer buying services.

22 (xii) Credit card notification services.

23 (xiii) Dating services.

24 (xiv) Discount buying services.

25 (xv) Social escort services.

26 (xvi) Fortune-telling services.

27 (xvii) Genealogical investigation services.

- 1           (xviii) House sitting services.
- 2           (xix) Social introduction services.
- 3           (xx) Coin-operated rental locker services.
- 4           (xxi) Numerology services.
- 5           (xxii) Palm reading services.
- 6           (xxiii) Party planning services.
- 7           (xxiv) Pay telephone services.
- 8           (xxv) Personal fitness trainer services.
- 9           (xxvi) Personal shopping services.
- 10          (xxvii) Coin-operated photographic machine services.
- 11          (xxviii) Phrenology services.
- 12          (xxix) Porter services.
- 13          (xxx) Psychic services.
- 14          (xxxi) Rest room operation services.
- 15          (xxxii) Shoeshine services.
- 16          (xxxiii) Singing telegram services.
- 17          (xxxiv) Wedding chapel services, but not churches.
- 18          (xxxv) Wedding planning services.
- 19          (j) Other travel and reservation services, as described in  
20 NAICS industry code 56159.
- 21          (k) Scenic transportation services, as described in NAICS  
22 subsector code 487.
- 23          (l) Skiing services, as described in NAICS industry code 71392.
- 24          (m) Tour operator services, as described in NAICS industry  
25 code 56152.
- 26          (n) Warehousing and storage services, as described in NAICS  
27 subsector code 4931.

1 (o) Packaging and labeling services, as described in NAICS  
2 industry code 56191.

3 (p) Specialized design services, as described in NAICS  
4 industry group code 5414.

5 (q) Transit and ground passenger transport services, as  
6 described in NAICS industry group code 4853.

7 (r) ~~Courier and LOCAL~~ messenger **AND LOCAL DELIVERY** services,  
8 as described in NAICS ~~subsector~~ **INDUSTRY GROUP** code ~~492~~ **4922**.

9 (s) Personal care services, as described in NAICS industry  
10 group code 8121, except hair care services.

11 (t) Service contract services in which the seller, in exchange  
12 for the buyer's single payment, agrees to provide repair,  
13 maintenance, or replacement of 1 or more items of tangible personal  
14 property during a specific period of time, which services the buyer  
15 is not required to buy in connection with the purchase of tangible  
16 personal property.

17 (u) Security system services, as described in NAICS industry  
18 code 56162.

19 (v) Document preparation services, as described in NAICS  
20 industry code 56141.

21 (w) Miniwarehouse services and self-storage unit services, as  
22 described in NAICS industry code 53113.

23 (2) A service is subject to tax under this section based on  
24 the description of that service in the applicable NAICS code and  
25 not the classification of the establishment providing that service.

26 (3) There is appropriated to the department of treasury for  
27 the 2006-2007 state fiscal year the sum of \$100,000.00 to begin

1 implementing the requirements of the amendatory act that added this  
2 section. Any portion of this amount under this section that is not  
3 expended in the 2006-2007 state fiscal year shall not lapse to the  
4 general fund but shall be carried forward in a work project account  
5 that is in compliance with section 451a of the management and  
6 budget act, 1984 PA 431, MCL 18.1451a, for the following state  
7 fiscal year.

8 (4) The services set forth in subsection (1) shall be sourced  
9 as products as provided in section 20.

10 (5) As used in this section, "NAICS" means North American  
11 industry classification system, 2002 as produced by the United  
12 States office of management and budget.