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**SALES TAX EXEMPTION:
DIAPERS/INCONTINENCE
GARMENTS**

House Bill 5170
Sponsor: Rep. Scott Shackleton
Committee: Tax Policy

Complete to 4-11-00

A SUMMARY OF HOUSE BILL 5170 AS INTRODUCED 12-7-99

The bill would amend the General Sales Tax Act to exempt diapers and adult incontinence garments from the sales tax, beginning January 1, 2000. Each year, the state treasurer would be required to estimate the amount of sales tax not collected due to the exemption, and that amount would have to be transferred from the General Fund to the State School Aid Fund.

MCL 205.54aa

House Bill 5170 (4-11-00)

Analyst: C. Couch

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.