

USE TAX ACT (EXCERPT)
Act 94 of 1937

205.94ff Sales of certain prosthetic devices; exemption; definitions.

Sec. 4ff. (1) The sale to a hospital or freestanding surgical outpatient facility of a prosthetic device for implantation into a human is exempt from the tax imposed by this act.

(2) As used in this section:

(a) "Freestanding surgical outpatient facility" means a facility licensed under part 208 of the public health code, 1978 PA 368, MCL 333.20801 to 333.20821.

(b) "Hospital" means a hospital licensed under part 215 of the public health code, 1978 PA 368, MCL 333.21501 to 333.21571.

(c) "Prosthetic device" means a replacement, corrective, or supportive device, other than contact lenses and dental prosthesis, including repair or replacement parts for that device, worn on or in the body to do 1 or more of the following:

(i) Artificially replace a missing portion of the body.

(ii) Prevent or correct a physical deformity or malfunction of the body.

(iii) Support a weak or deformed portion of the body.

History: Add. 2020, Act 47, Imd. Eff. Mar. 3, 2020.