

**Streamlined Sales Tax Governing Board
Section 328 Taxability Matrix
Library of Definitions
(Revised May 7, 2008)**

State: MICHIGAN
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Each of the items listed in the chart are defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA) adopted November 12, 2002 and as amended effective January 1, 2008. 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 or use-based exemptions.

Administrative definitions	Treatment of definition		Reference
Sales price: Identify how the options listed below are treated in your state. The following options may be excluded from the definition of sales price only if they are separately stated on the bill to the purchaser. NOTE: The Michigan Use Tax Act uses the term "purchase price" or "price" rather than "sales price." MCL 205.92(f)(iii).	Included in sales price	Excluded from sales price	Statute/Rule Cite UTA = Use Tax Act STA = Sales Tax Act
<ul style="list-style-type: none"> Charges by the seller for any services necessary to complete the sale other than delivery and installation 			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 itemized. UTA: MCL 205.92(f)(1)(iii)(B); STA: 205.51(1)(d)(iii)(B).

<ul style="list-style-type: none"> Telecommunication nonrecurring charges 	X		UTA: MCL 205.92(f)
<ul style="list-style-type: none"> Installation charges 			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).
<ul style="list-style-type: none"> Credit for trade-in 	X		UTA: MCL 205.92(f)(vi); STA: MCL 205.51(1)(d).
<ul style="list-style-type: none"> Delivery charges: The following options may be excluded from the definition of delivery charges only if they are separately stated on the bill to the purchaser. 	Included in sales price	Excluded from sales price	Statute/Rule Cite
<ul style="list-style-type: none"> Handling, crating, packing, preparation for mailing or delivery, and similar charges 	X		UTA: MCL 205.92(f)(iv) and 205.92b(e); STA: MCL 205.51(1)(d)(iv) and 205.51a(e).
<ul style="list-style-type: none"> Transportation, shipping, postage, and similar charges 	X		UTA: MCL 205.92(f)(iv) and 205.92b(e); STA: MCL 205.51(1)(d)(iv) and 205.51a(e).
<ul style="list-style-type: none"> Delivery charges for direct mail 			Beginning Sept. 1, 2004, delivery charges do not include the charges for delivery of direct mail if the charges are separately stated on an invoice or similar billing document given to the purchaser. UTA: MCL 205.92(f)(iv) and 205.92b(e); STA: MCL 205.51(1)(d)(iv) and 205.51a(e).
Sales Tax Holidays	Yes	No	Statute/Rule Cite
Sales Tax Holidays: Does your state have a sales tax holiday?		X	
Indicate if your state has a sales tax holiday for the following products.			
<ul style="list-style-type: none"> Energy star qualified product 		X	
<ul style="list-style-type: none"> School supply 		X	
<ul style="list-style-type: none"> School art supply 		X	
<ul style="list-style-type: none"> School instructional material 		X	
<ul style="list-style-type: none"> School computer supply 		X	
<ul style="list-style-type: none"> Computers 		X	
<ul style="list-style-type: none"> Prewritten computer software 		X	
<ul style="list-style-type: none"> Clothing 		X	
Other defined products (please specify)		X	
<ul style="list-style-type: none"> 			
<ul style="list-style-type: none"> 			
Product definitions			
Clothing and related products	Taxable	Exempt	Statute/Rule Cite
Clothing	X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(p) and 205.52(1).
Fur clothing	X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(p) and 205.52(1).
Clothing accessories or equipment	X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(p) and 205.52(1).
Protective equipment	X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(p) and 205.52(1).
Sport or recreational equipment	X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(p) and 205.52(1).
Computer related products	Taxable	Exempt	Statute/Rule Cite
Computer	X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(p) and 205.52(1).

Computer software (both prewritten and non-prewritten)			Prewritten computer software is taxable; non-prewritten software is exempt. UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(p) and 205.52(1).
Computer software (both prewritten and non-prewritten) delivered electronically			Prewritten computer software is taxable; non-prewritten software is exempt. UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(p) and 205.52(1).
Computer software (both prewritten and non-prewritten) delivered via load and leave			Prewritten computer software is taxable; non-prewritten software is exempt. UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(p) and 205.52(1).
Prewritten computer software	X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(p) and 205.52(1).
Prewritten computer software delivered electronically	X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(p) and 205.52(1).
Prewritten computer software delivered via load and leave	X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(p) and 205.52(1).
Digital Product Definitions	Yes	No	Statute/Rule Cite
Products Transferred Electronically (A state imposing tax on products "transferred electronically" is not required to adopt definitions of specified digital products. Does your state impose tax on products transferred electronically?)			Tax is imposed on prewritten computer software delivered electronically. UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(p) and 205.52(1).
	Taxable	Exempt	Statute/Rule Cite
Specified Digital Products (with rights of permanent use)		X	
Specified Digital Products (with rights of less than permanent use)		X	
Specified Digital Products (with rights conditioned on continued payments)		X	
• Digital Audio Visual Works (with rights for permanent use)		X	
• Digital Audio Visual Works (with rights of less than permanent use)		X	
• Digital Audio Visual Works (with rights conditioned on continued payments)		X	
• Digital Audio Works (with rights for permanent use)		X	
• Digital Audio Works (with rights of less than permanent use)		X	
• Digital Audio Works (with rights conditioned on continued payments)		X	
• Digital Books (with rights for permanent use)		X	
• Digital Books (with rights of less than permanent use)		X	
• Digital Books (with rights conditioned on continued payments)		X	
Section 332H provides states may have product based exemptions for specific items within specified digital products. List product based exemptions for specific items included in specified digital products.	Taxable	Exempt	Statute/Rule Cite
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Food and food products	Taxable	Exempt	Statute/Rule Cite
Food and food ingredients excluding alcoholic beverages and tobacco		X	UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a).
Candy		X	UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a).
Dietary Supplements		X	UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a).
Soft Drinks		X	UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a).
Food sold through vending machines			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).
Prepared Food	X		UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a).
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.	Included in definition	Excluded from definition	Statute/Rule Cite
<ul style="list-style-type: none"> Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries) 			Prepared food is defined without reference to particular sellers UTA: MCL 94d(4)-(6); STA: MCL 205.54g(4)-(6).
<ul style="list-style-type: none"> Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item 		X	UTA: MCL 205.94d(5)(c); STA: MCL 205.54g(5)(c).
<ul style="list-style-type: none"> 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 		X	UTA: MCL 205.94d(5)(d); STA: MCL 205.54g(5)(d).
Health-care products	Taxable	Exempt	Statute/Rule Cite
Drugs (indicate how the options are treated in your state)			
<ul style="list-style-type: none"> Drugs (both human and animal use) without a prescription 			Insulin for human use, and 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.
<ul style="list-style-type: none"> Drugs (both human and animal use) with a prescription 			Insulin for human use, and 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.
<ul style="list-style-type: none"> Drugs for human use without a prescription 			Insulin for human use, and 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.
<ul style="list-style-type: none"> Drugs for human use with a prescription 			Insulin for human use, and 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.
<ul style="list-style-type: none"> Insulin (both human and animal use) without a prescription 			Insulin for human use, and 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.
<ul style="list-style-type: none"> Insulin (both human and animal use) with a prescription 			Insulin for human use, and 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.
<ul style="list-style-type: none"> Insulin for human use without a prescription 		X	UTA: MCL 205.94a (g); STA: MCL 205.54d(1).
<ul style="list-style-type: none"> Insulin for human use with a prescription 		X	UTA: MCL 205.94a (g); STA: MCL 205.54d(1).
<ul style="list-style-type: none"> Medical oxygen (both human and animal use) without a prescription 	X		UTA: MCL 205.94a(f); STA: MCL 205.54d(1).
<ul style="list-style-type: none"> Medical oxygen (both human and animal use) with a prescription 			Medical oxygen for human use with a prescription is exempt. UTA: MCL 205.94a(f); STA: MCL 205.54d(k). Any oxygen for animal use is taxable.

• Medical oxygen for human use without a prescription	X		UTA: MCL 205.94a(f); STA: MCL 205.54d(1).
• Medical oxygen for human use with a prescription		X	UTA: MCL 205.94a(f); STA: MCL 205.54d(k).
• Over-the-counter drugs (both human and animal use) without a prescription	X		UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a).
• Over-the-counter drugs (both human and animal use) with a prescription	X		UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a).
• Over-the-counter drugs for human use without a prescription	X		UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a).
• Over-the-counter drugs for human use with a prescription	X		UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a).
• Grooming and hygiene products (both human and animal use)	X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(p) and 205.52(1).
• Grooming and hygiene products for human use	X		UTA: MCL 205.92(k) and 205.93; STA: MCL 205.51a(p) and 205.52(1).
• Drugs for human use to hospitals and other medical facilities			Sales of insulin, and 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). Other drug sales are taxable. Included among entity-based exemptions are exemptions for nonprofit hospitals. UTA: MCL 205.94(1)(h); STA: MCL 205.54a(1)(a).
• Prescription drugs for human use to hospitals and other medical facilities			Sales of insulin, and 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). Other drug sales are taxable. Included among entity-based exemptions are exemptions for nonprofit hospitals. UTA: MCL 205.94(1)(h); STA: MCL 205.54a(1)(a).
• Drugs for animal use to veterinary hospitals and other animal medical facilities	X		UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a).
• Prescription drugs for animal use to hospitals and other animal medical facilities	X		UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a).
• Taxable and nontaxable drugs bundled together			Bundled transactions are not addressed in statute. A single transaction including both taxable and exempt items is either taxable (if primary nature is taxable) or exempt (if primary nature is exempt).
• Free samples of drugs for human use			Transfers of insulin, and drugs for human use that can only be legally dispensed by prescription, are exempt. UTA: MCL 205.4(1)(a); STA: MCL 205.54g(1)(a). Other drug transfers are taxable, whether or not a prescription is issued.
• Free samples of prescription drugs for human use			Transfers of insulin, and drugs for human use that can only be legally dispensed by prescription, are exempt. UTA: MCL 205.4(1)(a); STA: MCL 205.54g(1)(a). Other drug transfers are taxable, whether or not a prescription is issued.
• Free samples of drugs for animal use	X		UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a).
• Free samples of prescription drugs for animal use	X		UTA: MCL 205.94d(1)(a); STA: MCL 205.54g(1)(a).
Durable medical equipment (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite
• Durable medical equipment without a prescription	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Durable medical equipment with a prescription			Exempt if for home use. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Durable medical equipment paid for by Medicare			Exempt if: 1. for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h), OR; 2. 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 205.54(7).
• Durable medical equipment reimbursed by Medicare			Exempt if for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Durable medical equipment paid for by Medicaid			Exempt if: 1. for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h), OR; 2. 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 205.54(7).
• Durable medical equipment reimbursed by Medicaid			Exempt if for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Durable medical equipment for home use without a prescription	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Durable medical equipment for home use with a prescription		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Durable medical equipment for home use paid for by Medicare			Exempt if: 1. for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h), OR; 2. 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 205.54(7).
• Durable medical equipment for home use reimbursed by Medicare			Exempt if for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Durable medical equipment for home use paid for by Medicaid			Exempt if: 1. for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h), OR; 2. 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 205.54(7).
• Durable medical equipment for home use reimbursed by Medicaid			Exempt if for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Oxygen delivery equipment without a prescription	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Oxygen delivery equipment with a prescription			Exempt if for home use. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Oxygen delivery equipment paid for by Medicare			Exempt if: 1. for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h), OR; 2. 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 205.54(7).
• Oxygen delivery equipment reimbursed by Medicare			Exempt if for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Oxygen delivery equipment paid for by Medicaid			Exempt if: 1. for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h), OR; 2. 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 205.54(7).
• Oxygen delivery equipment reimbursed by Medicaid			Exempt if for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Oxygen delivery equipment for home use without a prescription	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Oxygen delivery equipment for home use with a prescription		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Oxygen delivery equipment for home use paid for by Medicare			Exempt if: 1. for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h), OR;

			<p>2. purchased directly by:</p> <p>A. the State of Michigan or a department, institution or political subdivision of the State of Michigan;</p> <p>B. the United States;</p> <p>C. an unincorporated agency or instrumentality of the United States, or;</p> <p>D. an incorporated agency or instrumentality of the United States wholly owned by the United States.</p> <p>UTA: MCL 205.94(1)(g); STA: MCL 205.54(7).</p>
<ul style="list-style-type: none"> Oxygen delivery equipment for home use reimbursed by Medicare 			<p>Exempt if for home use and dispensed pursuant to a prescription.</p> <p>UTA: MCL 205.92b(i) and 205.94(1)(p);</p> <p>STA: MCL 205.51a(i) and 205.54a(1)(h).</p>
<ul style="list-style-type: none"> Oxygen delivery equipment for home use paid for by Medicaid 			<p>Exempt if:</p> <p>1. for home use and dispensed pursuant to a prescription.</p> <p>UTA: MCL 205.92b(i) and 205.94(1)(p);</p> <p>STA: MCL 205.51a(i) and 205.54a(1)(h),</p> <p>OR;</p> <p>2. purchased directly by:</p> <p>A. the State of Michigan or a department, institution or political subdivision of the State of Michigan;</p> <p>B. the United States;</p> <p>C. an unincorporated agency or instrumentality of the United States, or;</p> <p>D. an incorporated agency or instrumentality of the United States wholly owned by the United States.</p> <p>UTA: MCL 205.94(1)(g); STA: MCL 205.54(7).</p>
<ul style="list-style-type: none"> Oxygen delivery equipment for home use reimbursed by Medicaid 			<p>Exempt if for home use and dispensed pursuant to a prescription.</p> <p>UTA: MCL 205.92b(i) and 205.94(1)(p);</p> <p>STA: MCL 205.51a(i) and 205.54a(1)(h).</p>
<ul style="list-style-type: none"> Kidney dialysis equipment without a prescription 	X		<p>UTA: MCL 205.92b(i) and 205.94(1)(p);</p> <p>STA: MCL 205.51a(i) and 205.54a(1)(h).</p>
<ul style="list-style-type: none"> Kidney dialysis equipment with a prescription 			<p>Exempt if for home use.</p> <p>UTA: MCL 205.92b(i) and 205.94(1)(p);</p> <p>STA: MCL 205.51a(i) and 205.54a(1)(h).</p>
<ul style="list-style-type: none"> Kidney dialysis equipment paid for by Medicare 			<p>Exempt if:</p> <p>1. for home use and dispensed pursuant to a prescription.</p> <p>UTA: MCL 205.92b(i) and 205.94(1)(p);</p> <p>STA: MCL 205.51a(i) and 205.54a(1)(h),</p> <p>OR;</p> <p>2. purchased directly by:</p> <p>A. the State of Michigan or a department, institution or political subdivision of the State of Michigan;</p> <p>B. the United States;</p> <p>C. an unincorporated agency or instrumentality of the United States, or;</p> <p>D. an incorporated agency or instrumentality of the United States wholly owned by the United States.</p> <p>UTA: MCL 205.94(1)(g); STA: MCL 205.54(7).</p>
<ul style="list-style-type: none"> Kidney dialysis equipment reimbursed by Medicare 			<p>Exempt if for home use and dispensed pursuant to a prescription.</p> <p>UTA: MCL 205.92b(i) and 205.94(1)(p);</p> <p>STA: MCL 205.51a(i) and 205.54a(1)(h).</p>
<ul style="list-style-type: none"> Kidney dialysis equipment paid for by Medicaid 			<p>Exempt if:</p> <p>1. for home use and dispensed pursuant to a prescription.</p> <p>UTA: MCL 205.92b(i) and 205.94(1)(p);</p> <p>STA: MCL 205.51a(i) and 205.54a(1)(h),</p>

			OR; 2. 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 205.54(7).
• Kidney dialysis equipment reimbursed by Medicaid			Exempt if for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Kidney dialysis equipment for home use without a prescription	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Kidney dialysis equipment for home use with a prescription		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Kidney dialysis equipment for home use paid for by Medicare			Exempt if: 1. for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h), OR; 2. 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 205.54(7).
• Kidney dialysis equipment for home use reimbursed by Medicare			Exempt if for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Kidney dialysis equipment for home use paid for by Medicaid			Exempt if: 1. for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h), OR; 2. 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 205.54(7).
• Kidney dialysis equipment for home use reimbursed by Medicaid			Exempt if for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Enteral feeding systems without a prescription	X		UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
• Enteral feeding systems with a prescription			Exempt if for home use.

			UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
<ul style="list-style-type: none"> Enteral feeding systems paid for by Medicare 			<p>Exempt if:</p> <ol style="list-style-type: none"> for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h), <p>OR;</p> <ol style="list-style-type: none"> purchased directly by: <ol style="list-style-type: none"> the State of Michigan or a department, institution or political subdivision of the State of Michigan; the United States; an unincorporated agency or instrumentality of the United States, or; an incorporated agency or instrumentality of the United States wholly owned by the United States. <p>UTA: MCL 205.94(1)(g); STA: MCL 205.54(7).</p>
<ul style="list-style-type: none"> Enteral feeding systems reimbursed by Medicare 			<p>Exempt if for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).</p>
<ul style="list-style-type: none"> Enteral feeding systems paid for by Medicaid 			<p>Exempt if:</p> <ol style="list-style-type: none"> for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h), <p>OR;</p> <ol style="list-style-type: none"> purchased directly by: <ol style="list-style-type: none"> the State of Michigan or a department, institution or political subdivision of the State of Michigan; the United States; an unincorporated agency or instrumentality of the United States, or; an incorporated agency or instrumentality of the United States wholly owned by the United States. <p>UTA: MCL 205.94(1)(g); STA: MCL 205.54(7).</p>
<ul style="list-style-type: none"> Enteral feeding systems reimbursed by Medicaid 			<p>Exempt if for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).</p>
<ul style="list-style-type: none"> Enteral feeding systems for home use without a prescription 	X		<p>UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).</p>
<ul style="list-style-type: none"> Enteral feeding systems for home use with a prescription 		X	<p>UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).</p>
<ul style="list-style-type: none"> Enteral feeding systems for home use paid for by Medicare 			<p>Exempt if:</p> <ol style="list-style-type: none"> for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h), <p>OR;</p> <ol style="list-style-type: none"> purchased directly by: <ol style="list-style-type: none"> the State of Michigan or a department, institution or political subdivision of the State of Michigan; the United States; an unincorporated agency or instrumentality of the United States, or; an incorporated agency or instrumentality of the United States wholly owned by the United States. <p>UTA: MCL 205.94(1)(g); STA: MCL 205.54(7).</p>

<ul style="list-style-type: none"> • Enteral feeding systems for home use reimbursed by Medicare 			Exempt if for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
<ul style="list-style-type: none"> • Enteral feeding systems for home use paid for by Medicaid 			Exempt if: 1. for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h), OR; 2. 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 205.54(7).
<ul style="list-style-type: none"> • Enteral feeding systems for home use reimbursed by Medicaid 			Exempt if dispensed pursuant to a prescription. UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
<ul style="list-style-type: none"> • Repair and replacement parts which are for single patient use 		X	UTA: MCL 205.92b(i) and 205.94(1)(p); STA: MCL 205.51a(i) and 205.54a(1)(h).
Mobility enhancing equipment (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite
<ul style="list-style-type: none"> • Mobility enhancing equipment without a prescription 	X		UTA: MCL 205.92b(1) and 205.94(1)(p); STA: MCL 205.51a(l) and 205.54(1)(h).
<ul style="list-style-type: none"> • Mobility enhancing equipment with a prescription 		X	UTA: MCL 205.92b(1) and 205.94(1)(p); STA: MCL 205.51a(l) and 205.54(1)(h).
<ul style="list-style-type: none"> • Mobility enhancing equipment paid for by Medicare 			Exempt if: 1. for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(l) and 205.94(1)(p); STA: MCL 205.51a(l) and 205.54a(1)(h), OR; 2. 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 205.54(7).
<ul style="list-style-type: none"> • Mobility enhancing equipment reimbursed by Medicare 			Exempt if dispensed pursuant to a prescription. UTA: MCL 205.92b(l) and 205.94(1)(p); STA: MCL 205.51a(l) and 205.54a(1)(h).
<ul style="list-style-type: none"> • Mobility enhancing equipment paid for by Medicaid 			Exempt if: 1. for home use and dispensed pursuant to a prescription. UTA: MCL 205.92b(l) and 205.94(1)(p); STA: MCL 205.51a(l) and 205.54a(1)(h), OR; 2. 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 205.54(7).
<ul style="list-style-type: none"> Mobility enhancing equipment reimbursed by Medicaid 			Exempt if dispensed pursuant to a prescription. UTA: MCL 205.92b(l) and 205.94(1)(p); STA: MCL 205.51a(l) and 205.54a(1)(h).
Prosthetic devices (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite
<ul style="list-style-type: none"> Prosthetic devices without a prescription 	X		UTA: MCL 205.92b(o) and 205.94(1)(p); STA: MCL 205.51a(o) and 205.54(1)(h).
<ul style="list-style-type: none"> Prosthetic devices with a prescription 			Exempt, except that contact lenses and dental prostheses are excluded from the definition of "prosthetic device" and are taxable. UTA: MCL 205.92b(o) and 205.94(1)(p); STA: MCL 205.51a(o) and 205.54(1)(h).
<ul style="list-style-type: none"> Prosthetic devices paid for by Medicare 			Exempt if: 1. dispensed pursuant to a prescription, except that contact lenses and dental prostheses are excluded from the definition of "prosthetic device" and are taxable. UTA: MCL 205.92b(o) and 205.94(1)(p); STA: MCL 205.51a(o) and 205.54a(1)(h), OR; 2. 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 205.54(7).
<ul style="list-style-type: none"> Prosthetic devices reimbursed by Medicare 			Exempt if dispensed pursuant to a prescription, except that contact lenses and dental prostheses are excluded from the definition of "prosthetic device" and are taxable. UTA: MCL 205.92b(o) and 205.94(1)(p); STA: MCL 205.51a(o) and 205.54(1)(h).
<ul style="list-style-type: none"> Prosthetic devices paid for by Medicaid 			Exempt if: 1. dispensed pursuant to a prescription, except that contact lenses and dental prostheses are excluded from the definition of "prosthetic device" and are taxable. UTA: MCL 205.92b(o) and 205.94(1)(p); STA: MCL 205.51a(o) and 205.54a(1)(h), OR; 2. 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 205.54(7).
<ul style="list-style-type: none"> Prosthetic devices reimbursed by Medicaid 			Exempt if dispensed pursuant to a prescription, except that contact

			lenses and dental prostheses are excluded from the definition of "prosthetic device" and are taxable. UTA: MCL 205.92b(o) and 205.94(1)(p); STA: MCL 205.51a(o) and 205.54(1)(h).
• Corrective eyeglasses without a prescription	X		UTA: MCL 205.92b(o); STA: MCL 205.51a(o).
• Corrective eyeglasses with a prescription		X	UTA: MCL 205.92b(o); STA: MCL 205.51a(o).
• Corrective eyeglasses paid for by Medicare			Exempt if: 1. dispensed pursuant to a prescription. UTA: MCL 205.92b(o) and 205.94(1)(p); STA: MCL 205.51a(o) and 205.54a(1)(h), OR; 2. 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 205.54(7).
• Corrective eyeglasses reimbursed by Medicare			Exempt if dispensed pursuant to a prescription. UTA: MCL 205.92b(o) and 205.94(1)(p); STA: MCL 205.51a(o) and 205.54(1)(h).
• Corrective eyeglasses paid for by Medicaid			Exempt if: 1. dispensed pursuant to a prescription. UTA: MCL 205.92b(o) and 205.94(1)(p); STA: MCL 205.51a(o) and 205.54a(1)(h), OR; 2. 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 205.54(7).
• Corrective eyeglasses reimbursed by Medicaid			Exempt if dispensed pursuant to a prescription. UTA: MCL 205.92b(o) and 205.94(1)(p); STA: MCL 205.51a(o) and 205.54(1)(h).
• Contact lenses without a prescription	X		UTA: MCL 205.92b(o); STA: MCL 205.51a(o).
• Contact lenses with a prescription	X		UTA: MCL 205.92b(o); STA: MCL 205.51a(o).
• Contact lenses paid for by Medicare			Exempt only 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 205.54(7).
• Contact lenses reimbursed by Medicare	X		UTA: MCL 205.92b(o); STA: MCL 205.51a(o).
• Contact lenses paid for by Medicaid			Exempt only if purchased directly by: A. the State of Michigan or a department, institution or political

			<p>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 205.54(7).</p>
<ul style="list-style-type: none"> Contact lenses reimbursed by Medicaid 	X		UTA: MCL 205.92b(o); STA: MCL 205.51a(o).
<ul style="list-style-type: none"> Hearing aids without a prescription 	X		UTA: MCL 205.92b(o); STA: MCL 205.51a(o).
<ul style="list-style-type: none"> Hearing aids with a prescription 		X	UTA: MCL 205.92b(o); STA: MCL 205.51a(o).
<ul style="list-style-type: none"> Hearing aids paid for by Medicare 			<p>Exempt if:</p> <ol style="list-style-type: none"> dispensed pursuant to a prescription, UTA: MCL 205.92b(o) and 205.94(1)(p); STA: MCL 205.51a(o) and 205.54a(1)(h), <p>OR;</p> <ol style="list-style-type: none"> purchased directly by: <ol style="list-style-type: none"> the State of Michigan or a department, institution or political subdivision of the State of Michigan; the United States; an unincorporated agency or instrumentality of the United States, or; an incorporated agency or instrumentality of the United States wholly owned by the United States. <p>UTA: MCL 205.94(1)(g); STA: MCL 205.54(7).</p>
<ul style="list-style-type: none"> Hearing aids reimbursed by Medicare 			<p>Exempt if dispensed pursuant to a prescription. UTA: MCL 205.92b(o) and 205.94(1)(p); STA: MCL 205.51a(o) and 205.54(1)(h).</p>
<ul style="list-style-type: none"> Hearing aids paid for by Medicaid 			<p>Exempt if:</p> <ol style="list-style-type: none"> dispensed pursuant to a prescription. UTA: MCL 205.92b(o) and 205.94(1)(p); STA: MCL 205.51a(o) and 205.54a(1)(h), <p>OR;</p> <ol style="list-style-type: none"> purchased directly by: <ol style="list-style-type: none"> the State of Michigan or a department, institution or political subdivision of the State of Michigan; the United States; an unincorporated agency or instrumentality of the United States, or; an incorporated agency or instrumentality of the United States wholly owned by the United States. <p>UTA: MCL 205.94(1)(g); STA: MCL 205.54(7).</p>
<ul style="list-style-type: none"> Hearing aids reimbursed by Medicaid 			<p>Exempt if dispensed pursuant to a prescription. UTA: MCL 205.92b(o) and 205.94(1)(p); STA: MCL 205.51a(o) and 205.54(1)(h).</p>
<ul style="list-style-type: none"> Dental prosthesis without a prescription 			<p>Dental prostheses are excluded from the definition of "prosthetic device," UTA: MCL 205.92b(o); STA: MCL 205.51a(o), 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>
<ul style="list-style-type: none"> Dental prosthesis with a prescription 			<p>Dental prostheses are excluded from the definition of "prosthetic device," UTA: MCL 205.92b(o); STA: MCL 205.51a(o), 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</p>

			are not considered to be "sold" by the care provider separate from the service. 1979 AC, R 205.111.
<ul style="list-style-type: none"> Dental prosthesis paid for by Medicare 			<p>Dental prostheses are excluded from the definition of "prosthetic device," UTA: MCL 205.92b(o); STA: MCL 205.51a(o), 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"> 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. <p>UTA: MCL 205.94(1)(g); STA: MCL 205.54(7).</p>
<ul style="list-style-type: none"> Dental prosthesis reimbursed by Medicare 			<p>Dental prostheses are excluded from the definition of "prosthetic device," UTA: MCL 205.92b(o); STA: MCL 205.51a(o), 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>
<ul style="list-style-type: none"> Dental prosthesis paid for by Medicaid 			<p>Dental prostheses are excluded from the definition of "prosthetic device," UTA: MCL 205.92b(o); STA: MCL 205.51a(o), 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"> 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. <p>UTA: MCL 205.94(1)(g); STA: MCL 205.54(7).</p>
<ul style="list-style-type: none"> Dental prosthesis reimbursed by Medicaid 			<p>Dental prostheses are excluded from the definition of "prosthetic device," UTA: MCL 205.92b(o); STA: MCL 205.51a(o), 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>
Telecommunications & related products	Taxable	Exempt	Statute/Rule Cite
Ancillary Services			
<ul style="list-style-type: none"> Conference bridging service 	X		UTA: MCL 205.93a
<ul style="list-style-type: none"> Detailed telecommunications billing service 		X	UTA: MCL 205.93a
<ul style="list-style-type: none"> Directory assistance 	X		UTA: MCL 205.93a
<ul style="list-style-type: none"> Vertical service 	X		UTA: MCL 205.93a
<ul style="list-style-type: none"> Voice mail service 	X		UTA: MCL 205.93a

Telecommunications (Indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite
• Intrastate Telecommunications Service	X		UTA: MCL 205.93a(1)(a)
• Interstate Telecommunications Service	X		UTA: MCL 205.93a(1)(c)
• International Telecommunications Service		X	UTA: MCL 205.93a(1)(c)
• International 800 service		X	UTA: MCL 205.93a(1)(c)
• International 900 service		X	UTA: MCL 205.93a(1)(c)
• International fixed wireless service		X	UTA: MCL 205.93a(1)(c)
• International mobile wireless service		X	UTA: MCL 205.93a(1)(c)
• International paging service		X	UTA: MCL 205.93a(1)(c)
• International prepaid calling service		X	UTA: MCL 205.93a(1)(c)
• International prepaid wireless calling service		X	UTA: MCL 205.93a(1)(c)
• International private communications service		X	UTA: MCL 205.93a(1)(c)
• International value-added non-voice data service		X	UTA: MCL 205.93a(1)(c)
• International residential telecommunications service		X	UTA: MCL 205.93a(1)(c)
• Interstate 800 service		X	UTA: MCL 205.93a(1)(c)
• Interstate 900 service	X		UTA: MCL 205.93a(1)(c)
• Interstate fixed wireless service	X		UTA: MCL 205.93a(1)(c)
• Interstate mobile wireless service	X		UTA: MCL 205.93b(1)
• Interstate paging service	X		UTA: MCL 205.93a(1)(c)
• Interstate prepaid calling service	X		UTA: MCL 205.93a(1)(c)
• Interstate prepaid wireless calling service	X		UTA: MCL 205.93b(1)
• Interstate private communications service	X		UTA: MCL 205.93a(1)(c)
• Interstate value-added non-voice data service	X		UTA: MCL 205.93a(1)(c)
• Interstate residential telecommunications service	X		UTA: MCL 205.93a(1)(c)
• Intrastate 800 service	X		UTA: MCL 205.93a(1)(a)
• Intrastate 900 service	X		UTA: MCL 205.93a(1)(a)
• Intrastate fixed wireless service	X		UTA: MCL 205.93a(1)(a)
• Intrastate mobile wireless service	X		UTA: MCL 205.93b(1)
• Intrastate paging service	X		UTA: MCL 205.93a(1)(a)
• Intrastate prepaid calling service	X		UTA: MCL 205.93a(1)(a)
• Intrastate prepaid wireless calling service	X		UTA: MCL 205.93b(1)
• Intrastate private communications service	X		UTA: MCL 205.93a(1)(a)
• Intrastate value-added non-voice data service	X		UTA: MCL 205.93a(1)(a)
• Intrastate residential telecommunications service	X		UTA: MCL 205.93a(1)(a)
• Coin-operated telephone service			Coin-operated intrastate service is exempt; other coin-operated service is taxable. UTA: MCL 205.93a(1)(a),(c)
• Pay telephone service			Coin-operated intrastate service is exempt; other coin-operated service is taxable. UTA: MCL 205.93a(1)(a),(c)
• Local Service as defined by Michigan	X		UTA: MCL 205.93a(1)(a)