

**RESOLUTION 19-07A**

**Title: Essential Services Tax**

**Introduced by: Robert S. Levine, MD, for the Oakland County Delegation**

**Original Author: Robert S. Levine, MD**

**Referred to: Reference Committee B**

**House Action: Adopted as Amended**

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**Whereas, the state of Michigan has determined that certain essential needs of its citizens should not be subject to sales tax, such as food items and prescriptions, and**

**Whereas, there have been suggestions to add a sales or use tax on other essential needs and services, including, but not limited to, medical services or providers, and**

**Whereas, a sales or use tax on an essential need or service may be a burden to many individual citizens and also small businesses; therefore be it**

**RESOLVED: That MSMS vigorously oppose any sales or use tax on essential needs of Michigan citizens, including, but not limited to, education, food items, prescriptions, medical services and also oppose any provider tax.**

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**WAYS AND MEANS COMMITTEE FISCAL NOTE: NONE**