

USE TAX ACT (EXCERPT)
Act 94 of 1937

***** 205.93d.added THIS ADDED SECTION IS EFFECTIVE DECEMBER 1, 2007 *****

205.93d.added Services taxed in same manner as tangible personal property; basis; appropriation for implementation; sourcing as products; "NAICS" defined.

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

- (a) Carpet and upholstery cleaning services, as described in NAICS industry code 56174.
- (b) Business service center services, as described in NAICS industry code 56143.
- (c) Consulting services, as described in NAICS subsector code 5416.
- (d) Investigation, guard and armored car services, as described in NAICS industry code 56161.
- (e) Investment advice services, as described in NAICS industry code 52393.
- (f) Janitorial services, as described in NAICS industry code 56172.
- (g) Landscaping services, as described in NAICS industry code 56173.
- (h) Office administration services, as described in NAICS subsector code 5611.
- (i) All of the following personal services:
 - (i) Astrology services.
 - (ii) Baby shoe bronzing services.
 - (iii) Bail bonding services.
 - (iv) Balloon-o-gram services.
 - (v) Coin-operated blood pressure testing machine services.
 - (vi) Bondsperson services.
 - (vii) Check room services.
 - (viii) Coin-operated personal service machine services.
 - (ix) Comfort station operation services.
 - (x) Concierge services.
 - (xi) Consumer buying services.
 - (xii) Credit card notification services.
 - (xiii) Dating services.
 - (xiv) Discount buying services.
 - (xv) Social escort services.
 - (xvi) Fortune-telling services.
 - (xvii) Genealogical investigation services.
 - (xviii) House sitting services.
 - (xix) Social introduction services.
 - (xx) Coin-operated rental locker services.
 - (xxi) Numerology services.
 - (xxii) Palm reading services.
 - (xxiii) Party planning services.
 - (xxiv) Pay telephone services.
 - (xxv) Personal fitness trainer services.
 - (xxvi) Personal shopping services.
 - (xxvii) Coin-operated photographic machine services.
 - (xxviii) Phrenology services.
 - (xxix) Porter services.
 - (xxx) Psychic services.
 - (xxxi) Rest room operation services.
 - (xxxii) Shoeshine services.
 - (xxxiii) Singing telegram services.
 - (xxxiv) Wedding chapel services, but not churches.
 - (xxxv) Wedding planning services.
- (j) Other travel and reservation services, as described in NAICS industry code 56159.
- (k) Scenic transportation services, as described in NAICS subsector code 487.
- (l) Skiing services, as described in NAICS industry code 71392.
- (m) Tour operator services, as described in NAICS industry code 56152.
- (n) Warehousing and storage services, as described in NAICS subsector code 4931.

- (o) Packaging and labeling services, as described in NAICS industry code 56191.
 - (p) Specialized design services, as described in NAICS industry group code 5414.
 - (q) Transit and ground passenger transport services, as described in NAICS industry group code 4853.
 - (r) Courier and messenger services, as described in NAICS subsector code 492.
 - (s) Personal care services, as described in NAICS industry group code 8121, except hair care services.
 - (t) Service contract services in which the seller, in exchange for the buyer's single payment, agrees to provide repair, maintenance, or replacement of 1 or more items of tangible personal property during a specific period of time, which services the buyer is not required to buy in connection with the purchase of tangible personal property.
 - (u) Security system services, as described in NAICS industry code 56162.
 - (v) Document preparation services, as described in NAICS industry code 56141.
 - (w) Miniwarehouse services and self-storage unit services, as described in NAICS industry code 53113.
- (2) A service is subject to tax under this section based on the description of that service in the applicable NAICS code and not the classification of the establishment providing that service.
- (3) There is appropriated to the department of treasury for the 2006-2007 state fiscal year the sum of \$100,000.00 to begin implementing the requirements of the amendatory act that added this section. Any portion of this amount under this section that is not expended in the 2006-2007 state fiscal year shall not lapse to the general fund but shall be carried forward in a work project account that is in compliance with section 451a of the management and budget act, 1984 PA 431, MCL 18.1451a, for the following state fiscal year.
- (4) The services set forth in subsection (1) shall be sourced as products as provided in section 20.
- (5) As used in this section, "NAICS" means North American industry classification system, 2002 as produced by the United States office of management and budget.

History: Add. 2007, Act 93, Eff. Dec. 1, 2007.