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## **HORN WANTS A.G. RULING ON SERVICE TAX**

Rep. Kenneth Horn (R-Frankenmuth) has asked Attorney General Mike Cox to weigh in on whether the services tax installed by the Legislature over a month ago - and the focus of many for repeal at this point - violates the Constitution in terms of uniformly being assessed.

"The stubborn and unnecessary search for new revenue during the state's budget crisis has resulted in an indiscriminate and potentially illegal tax that hand-picks winners and losers," Mr. Horn said Friday. "Approving this tax was an act of legislative injustice. There's no disinfectant like sunshine. That's why I'm asking the attorney general to shine a legal and public light on PA 93 (2007)."

Specifically, Mr. Horn is asking for an attorney general opinion the services tax in context of Article IX, Section 3 of the Constitution requiring property taxes to be uniformly assessed and Article IX, Section 7, which bans graduated income taxes that are not equally applied. Mr. Horn also wants Mr. Cox to define tangible personal property, as he's concerned about the service tax's application on business-to-business consulting.

Horn also is asking Cox how the constitution defines "tangible personal property." The state can only tax their tangible personal property, and the new 6-percent service tax includes business-to-business consulting.

"If we can get an injunction or outright repeal of the tax, lawmakers and the administration will have another shot at enacting real reforms and savings," Mr. Horn said.

The Department of Attorney General did not respond by publishing time on whether the opinion request had been received and when it may likely be completed.

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124 W. Allegan St., Suite 1200, Lansing, Michigan, 48933  
Phone: 517-482-3500 Fax: 517-482-4367 Email: [gongwer@gongwer.com](mailto:gongwer@gongwer.com)