

1998 PUBLIC AND LOCAL ACTS

[No. 275]

(HB 4743)

AN ACT to amend 1937 PA 94, entitled "An act to provide for the levy, assessment and collection of a specific excise tax on the storage, use or consumption in this state of tangible personal property and certain services; to appropriate the proceeds thereof; and to prescribe penalties for violations of the provisions of this act," (MCL 205.91 to 205.111) by adding section 4m.

The People of the State of Michigan enact:

205.94m Personal property affixed to or made structural part of sanctuary; applicability of tax; "regularly organized church or house of religious worship" or "sanctuary" defined.

[M.S.A. 7.555(4m)]

Sec. 4m. (1) The tax levied under this act does not apply to tangible personal property acquired by a person engaged in the business of constructing, altering, repairing, or improving real estate for others if the property is to be affixed to or made a structural part of a sanctuary.

(2) As used in this section:

(a) "Regularly organized church or house of religious worship" means a religious organization qualified under section 501(c)(3) of the internal revenue code of 1986.

(b) "Sanctuary" means only that portion of a building that is owned and occupied by a regularly organized church or house of religious worship that is used predominantly and regularly for public worship. Sanctuary includes a sanctuary to be constructed that will be owned and occupied by a regularly organized church or house of religious worship and that will be used predominantly and regularly for public worship.

Conditional effective date.

Enacting section 1. This amendatory act does not take effect unless House Bill No. 4163 of the 89th Legislature is enacted into law.

This act is ordered to take immediate effect.

Approved July 22, 1998.

Filed with Secretary of State July 22, 1998.

Compiler's note: House Bill No. 4163, referred to in enacting section 1, was filed with the Secretary of State July 22, 1998, and became P.A. 1998, No. 274, Imd. Eff. July 22, 1998.
