

**SFA**

BILL ANALYSIS

Senate Fiscal Agency

• Lansing, Michigan 48909

• (517) 373-5383

Senate Bill 888

Sponsor: Senator Norman D. Shinkle

Committee: Finance

JUN 28 1990

Date Completed: 5-23-90

SUMMARY OF SENATE BILL 888 as introduced 3-22-90:

The bill would amend the General Property Tax Act to specify that computer software would be exempt from the tax on personal property. The bill would define "computer software" as a set of statements or instructions that, when incorporated in a machine-usable medium, was capable of causing a machine or device having information processing capabilities to indicate, perform, or achieve a particular function, task, or result. The bill provides that it would not affect the "ability to tax" computers or any tangible personal property containing a computer.

Proposed MCL 211.9d

Legislative Analyst: G. Towne

FISCAL IMPACT

Fiscal information on the bill is not available at this time.

Fiscal Analyst: N. Khouri

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.