

# HOUSE BILL No. 4066

February 2, 1989, Introduced by Reps. Randall, Bender and Giese and referred to the Committee on Taxation.

A bill to amend Act No. 167 of the Public Acts of 1933, entitled as amended "General sales tax act," as amended, being sections 205.51 to 205.78 of the Michigan Compiled Laws, by adding section 4m.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Act No. 167 of the Public Acts of 1933, as  
2 amended, being sections 205.51 to 205.78 of the Michigan Compiled  
3 Laws, is amended by adding section 4m to read as follows:

4 SEC. 4M. (1) A PERSON SUBJECT TO TAX UNDER THIS ACT MAY  
5 EXCLUDE FROM GROSS PROCEEDS USED FOR THE COMPUTATION OF THE TAX  
6 THE SALE OF AN AIRCRAFT MANUFACTURED AND DELIVERED IN MICHIGAN TO  
7 A NONRESIDENT OR FOREIGN PURCHASER.

8 (2) THE TAXPAYER SHALL OBTAIN FROM THE PERSON PURCHASING THE  
9 AIRCRAFT AND SHALL FURNISH TO THE DEPARTMENT, ON A FORM PROVIDED

1 BY THE DEPARTMENT, A CERTIFICATION CONTAINING THE NAME, ADDRESS,  
2 AND SIGNATURE OF THE PURCHASER, A STATEMENT INDICATING THE AIR-  
3 CRAFT SHALL BE PRIMARILY USED, STORED, AND REGISTERED OUTSIDE OF  
4 THIS STATE, AND THE NAME OF THE JURISDICTION IN WHICH THE AIR-  
5 CRAFT SHALL BE REGISTERED.