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Senate Fiscal Agency  
P. O. Box 30036  
Lansing, Michigan 48909-7536

**SFA**



**BILL ANALYSIS**

Telephone: (517) 373-5383  
Fax: (517) 373-1986  
TDD: (517) 373-0543

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Senate Bill 1164 (as reported without amendment)  
Sponsor: Senator Joel D. Gougeon  
Committee: Finance

**CONTENT**

The bill would amend the Use Tax Act to require the concurrence of at least three-fifths of the members elected to and serving in each house of the Legislature to increase the rate, expand the base, or reduce or repeal an exemption, deduction, or credit of the use tax or a successor to the tax.

Proposed MCL 205.93b

Legislative Analyst: G. Towne

**FISCAL IMPACT**

The bill would not have any measurable fiscal impact on State or local government.

Date Completed: 6-1-98

Fiscal Analyst: J. Wortley