

**SUBSTITUTE FOR
HOUSE BILL NO. 4414**

(As amended June 3, 1998)

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
(MCL 205.51 to 205.78) by adding section 4p.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 SEC. 4P. (1) A PERSON SUBJECT TO TAX UNDER THIS ACT MAY
2 EXCLUDE FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THIS
3 TAX THE SALE OF A TEXTBOOK TO A STUDENT ENROLLED IN A COURSE AT
4 AN ACCREDITED INSTITUTION OF POSTSECONDARY EDUCATION LOCATED IN
5 THIS STATE, IF IT IS A REQUIRED TEXTBOOK FOR THAT COURSE [, OR THE
6 SALE OF COMPUTER HARDWARE OR EDUCATIONAL SOFTWARE INTENDED TO BE
7 USED BY A STUDENT ENROLLED AT AN ACCREDITED INSTITUTION OF
8 POSTSECONDARY EDUCATION LOCATED IN THIS STATE].
- 9 (2) AS USED IN THIS SECTION, "REQUIRED TEXTBOOK" MEANS A
10 TEXTBOOK FOR WHICH A WRITTEN BOOK ORDER HAS BEEN RECEIVED BY THE
11 TAXPAYER WITH THE COURSE INSTRUCTOR'S OR THE DEPARTMENT
CHAIRPERSON'S SIGNATURE ON IT REQUIRING THE TAXPAYER TO HAVE THE
TEXTBOOK AVAILABLE FOR SALE TO STUDENTS AT THE BEGINNING OF THE
TERM OR SEMESTER.