

**SUBSTITUTE FOR
HOUSE BILL NO. 4743**

A bill to amend 1937 PA 94, entitled
"Use tax act,"
(MCL 205.91 to 205.111) by adding section 4m.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4M. THE TAX LEVIED UNDER THIS ACT DOES NOT APPLY TO
2 TANGIBLE PERSONAL PROPERTY PURCHASED BY A PERSON ENGAGED IN THE
3 BUSINESS OF CONSTRUCTING, ALTERING, REPAIRING, OR IMPROVING REAL
4 ESTATE FOR OTHERS IF THE PROPERTY IS TO BE AFFIXED TO OR MADE A
5 STRUCTURAL PART OF REAL ESTATE OWNED OR OCCUPIED BY A REGULARLY
6 ORGANIZED CHURCH OR HOUSE OF RELIGIOUS WORSHIP. AT THE TIME OF
7 THE TRANSFER OF TANGIBLE PERSONAL PROPERTY FOR WHICH AN EXEMPTION
8 IS CLAIMED UNDER THIS SECTION, THE PERSON CLAIMING THE EXEMPTION
9 SHALL SIGN AN AFFIDAVIT, IN A FORM APPROVED BY THE DEPARTMENT,
10 ATTESTING TO THE FACT THAT THE PROPERTY IS TO BE AFFIXED TO OR

HB4743, As Passed House, January 21, 1998

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1 MADE A STRUCTURAL PART OF REAL ESTATE OWNED OR OCCUPIED BY A
2 REGULARLY ORGANIZED CHURCH OR HOUSE OF RELIGIOUS WORSHIP.

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