

**SENATE SUBSTITUTE FOR
HOUSE BILL NO. 4163**

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 THE
3 TAX THE SALE OF TANGIBLE PERSONAL PROPERTY PURCHASED BY A PERSON
4 ENGAGED IN THE BUSINESS OF CONSTRUCTING, ALTERING, REPAIRING, OR
5 IMPROVING REAL ESTATE FOR OTHERS IF THE PROPERTY IS TO BE AFFIXED
6 TO OR MADE A STRUCTURAL PART OF A SANCTUARY.
7 (2) AS USED IN THIS SECTION:
8 (A) "REGULARLY ORGANIZED CHURCH OR HOUSE OF RELIGIOUS
9 WORSHIP" MEANS A RELIGIOUS ORGANIZATION QUALIFIED UNDER SECTION
10 501(c)(3) OF THE INTERNAL REVENUE CODE OF 1986.

HB 4163, As Passed Senate, June 30, 1998

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1 (B) "SANCTUARY" MEANS ONLY THAT PORTION OF A BUILDING THAT
2 IS OWNED AND OCCUPIED BY A REGULARLY ORGANIZED CHURCH OR HOUSE OF
3 RELIGIOUS WORSHIP THAT IS USED PREDOMINANTLY AND REGULARLY FOR
4 PUBLIC WORSHIP. SANCTUARY INCLUDES A SANCTUARY TO BE CONSTRUCTED
5 THAT WILL BE OWNED AND OCCUPIED BY A REGULARLY ORGANIZED CHURCH
6 OR HOUSE OF RELIGIOUS WORSHIP AND THAT WILL BE USED PREDOMINANTLY
7 AND REGULARLY FOR PUBLIC WORSHIP.

8 Enacting section 1. This amendatory act does not take
9 effect unless House Bill No. 4743 of the 89th Legislature is
10 enacted into law.