

SENATE 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. (1) THE TAX LEVIED UNDER THIS ACT DOES NOT APPLY
2 TO TANGIBLE PERSONAL PROPERTY ACQUIRED 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 A SANCTUARY.
- 6 (2) AS USED IN THIS SECTION:
- 7 (A) "REGULARLY ORGANIZED CHURCH OR HOUSE OF RELIGIOUS
8 WORSHIP" MEANS A RELIGIOUS ORGANIZATION QUALIFIED UNDER SECTION
9 501(c)(3) OF THE INTERNAL REVENUE CODE OF 1986.
- 10 (B) "SANCTUARY" MEANS ONLY THAT PORTION OF A BUILDING THAT
11 IS OWNED AND OCCUPIED BY A REGULARLY ORGANIZED CHURCH OR HOUSE OF

HB 4743, As Passed Senate, June 30, 1998

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1 RELIGIOUS WORSHIP THAT IS USED PREDOMINANTLY AND REGULARLY FOR
2 PUBLIC WORSHIP. SANCTUARY INCLUDES A SANCTUARY TO BE CONSTRUCTED
3 THAT WILL BE OWNED AND OCCUPIED BY A REGULARLY ORGANIZED CHURCH
4 OR HOUSE OF RELIGIOUS WORSHIP AND THAT WILL BE USED PREDOMINANTLY
5 AND REGULARLY FOR PUBLIC WORSHIP.

6 Enacting section 1. This amendatory act does not take
7 effect unless House Bill No. 4163 of the 89th Legislature is
8 enacted into law.