

Act No. 274
Public Acts of 1998
Approved by the Governor
July 22, 1998
Filed with the Secretary of State
July 22, 1998
EFFECTIVE DATE: July 22, 1998

STATE OF MICHIGAN
89TH LEGISLATURE
REGULAR SESSION OF 1998

**Introduced by Reps. Dalman, Cropsey, Jelinek, McBryde, Kaza, Bodem, Birkholz, Jansen, Goschka, Profit, Wetters and Perricone
Reps. Baade, Byl, Cassis, Dobb, Fitzgerald, Gernaat, Gustafson, Hammerstrom, Horton, Kukuk, Law, LeTarte, Llewellyn, London, Lowe, McNutt, Middaugh, Nye, Palamara, Parks, Rocca, Scott, Sikkema, Vaughn, Voorhees and Wallace named co-sponsors**

ENROLLED HOUSE BILL No. 4163

AN ACT to amend 1933 PA 167, entitled "An act to provide for the raising of additional public revenue by prescribing certain specific taxes, fees, and charges to be paid to the state for the privilege of engaging in certain business activities; to provide, incident to the enforcement thereof, for the issuance of licenses to engage in such occupations; to provide for the ascertainment, assessment and collection thereof; to appropriate the proceeds thereof; and to prescribe penalties for violations of the provisions of this act," (MCL 205.51 to 205.78) by adding section 4p.

The People of the State of Michigan enact:

Sec. 4p. (1) A person subject to tax under this act may exclude from the gross proceeds used for the computation of the tax the sale of tangible personal property purchased by a person engaged in the business of constructing, altering, repairing, or improving real estate for others if the property is to be affixed to or made a structural part of a sanctuary.

(2) As used in this section:

(a) "Regularly organized church or house of religious worship" means a religious organization qualified under section 501(c)(3) of the internal revenue code of 1986.

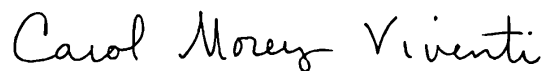
(b) "Sanctuary" means only that portion of a building that is owned and occupied by a regularly organized church or house of religious worship that is used predominantly and regularly for public worship. Sanctuary includes a sanctuary to be constructed that will be owned and occupied by a regularly organized church or house of religious worship and that will be used predominantly and regularly for public worship.

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

This act is ordered to take immediate effect.



Clerk of the House of Representatives.



Secretary of the Senate.

Approved -----

Governor.