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**RETURNED GOODS:
SALES/USE TAX REBATE**

**House Bill 4663
Sponsor: Rep. Larry Julian**

**House Bill 4664
Sponsor: Rep. Andrew Richner**

Committee: Tax Policy

Complete to 1-20-00

A SUMMARY OF HOUSE BILLS 4663 AND 4664 AS INTRODUCED 5-11-99

The bills would, generally speaking, require that when a person returned a previously purchased item for a refund or a credit, he or she would get a refund or a credit for any sales or use tax paid on the item. House Bill 4663 would amend the Use Tax Act (MCL 205.98). House Bill 4664 would amend the General Sales Tax Act (MCL 205.60).

[Specifically, the bills would say that if a taxpayer (e.g., a retailer) accepted tangible personal property for a credit or refund, the taxpayer would have to refund to the person who returned the property for a refund, or credit to the person who returned the property for a credit, any tax that had been added to the sale price at the time the property was originally sold.]

House Bills 4663 and 4664 (1-20-00)

Analyst: C. Couch

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.