

SUBSTITUTE FOR  
SENATE BILL NO. 627

A bill to amend 1933 PA 167, entitled  
"General sales tax act,"  
(MCL 205.51 to 205.78) by adding section 4x.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1        SEC. 4X. (1) A PERSON SUBJECT TO TAX UNDER THIS ACT MAY  
2 EXCLUDE FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THIS  
3 TAX SALES TO A DOMESTIC AIR CARRIER OR TO A PERSON FOR LEASE TO A  
4 DOMESTIC AIR CARRIER OF 1 OR MORE OF THE FOLLOWING:  
5        (A) AN AIRCRAFT THAT HAS A MAXIMUM CERTIFICATED TAKEOFF  
6 WEIGHT OF AT LEAST 6,000 POUNDS FOR USE SOLELY IN THE TRANSPORT  
7 OF AIR CARGO, PASSENGERS, OR A COMBINATION OF AIR CARGO AND  
8 PASSENGERS.  
9        (B) PARTS AND MATERIALS, EXCLUDING SHOP EQUIPMENT OR FUEL,  
10 AFFIXED OR TO BE AFFIXED TO AN AIRCRAFT THAT HAS A MAXIMUM  
11 CERTIFICATED TAKEOFF WEIGHT OF AT LEAST 6,000 POUNDS FOR USE

**SB 627, As Passed Senate, May 11, 2000**

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2

1 SOLELY IN THE TRANSPORT OF AIR CARGO, PASSENGERS, OR A

2 COMBINATION OF AIR CARGO AND PASSENGERS.

3 (2) AS USED IN THIS SECTION, "DOMESTIC AIR CARRIER" IS

4 LIMITED TO ENTITIES ENGAGED PRIMARILY IN THE COMMERCIAL TRANSPORT

5 FOR HIRE OF AIR CARGO, PASSENGERS, OR A COMBINATION OF AIR CARGO

6 AND PASSENGERS AS A BUSINESS ACTIVITY.