

HOUSE BILL No. 5753

May 9, 2000, Introduced by Reps. Hart, Hager, Birkholz, Jellema, DeHart, Julian, Bovin, Jelinek, Sheltrown, Rivet, Byl, Voorhees, Gosselin, Faunce, Van Woerkom, Scott, Ehardt, Shackleton, Richardville, Shulman, Sanborn, Godchaux, Jansen and Kuipers and referred to the Committee on Tax Policy.

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

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 SEC. 4AA. A PERSON SUBJECT TO THE 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 TO A PERSON DIRECTLY
- 4 ENGAGED IN THE BUSINESS OF CONSTRUCTING, ALTERING, REPAIRING, OR
- 5 IMPROVING REAL ESTATE FOR OTHERS TO THE EXTENT THAT THE PROPERTY
- 6 IS AFFIXED TO AND MADE A STRUCTURAL PART OF THE REAL ESTATE OF A
- 7 SCHOOL DISTRICT, LOCAL ACT SCHOOL DISTRICT, OR INTERMEDIATE
- 8 SCHOOL DISTRICT, AS THOSE TERMS ARE DEFINED IN THE REVISED SCHOOL
- 9 CODE, 1976 PA 451, MCL 380.1 TO 380.1852.

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