

SENATE BILL No. 1237

May 3, 2000, Introduced by Senators HAMMERSTROM, VAN REGENMORTER, BULLARD, MC COTTER, SHUGARS, ROGERS and JAYE and referred to the Committee on Finance.

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. (1) A PERSON SUBJECT TO THE TAX LEVIED UNDER THIS
2 ACT MAY EXCLUDE FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION
3 OF THE TAX THE FOLLOWING TANGIBLE PERSONAL PROPERTY SOLD THROUGH
4 A COIN-OPERATED BULK VENDING MACHINE, IF THE CONSIDERATION PAID
5 IS 50 CENTS OR LESS:

6 (A) FOOD OR CANDY.

7 (B) CHEWING GUM.

8 (C) TOYS OR OTHER ITEMS DESIGNED PRIMARILY TO BE USED OR
9 PLAYED WITH BY CHILDREN.

10 (2) AS USED IN THIS SECTION, "BULK VENDING MACHINE" MEANS A
11 VENDING MACHINE CONTAINING UNSORTED ITEMS THAT UPON INSERTION OF

1 A COIN DISPENSES ITEMS IN APPROXIMATELY EQUAL PORTIONS AT RANDOM
2 AND WITHOUT SELECTION BY THE CUSTOMER.