

# HOUSE BILL No. 4279

February 15, 2005, Introduced by Reps. Gosselin, Garfield, Hoogendyk, Drolet, Pastor, Baxter and Sheen and referred to the Committee on Tax Policy.

A bill to amend 1937 PA 94, entitled  
"Use tax act,"  
(MCL 205.91 to 205.111) by adding section 4z.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1           SEC. 4Z. THE TAX LEVIED UNDER THIS ACT DOES NOT APPLY TO THE  
2 STORAGE, USE, OR CONSUMPTION OF A PREVIOUSLY OWNED VEHICLE. AS  
3 USED IN THIS SECTION, "PREVIOUSLY OWNED VEHICLE" MEANS A VEHICLE  
4 THAT HAS BEEN ISSUED A CERTIFICATE OF TITLE AND LICENSE PLATES AND  
5 HAS BEEN REGISTERED FOR USE ON THE HIGHWAYS WITH THE DEPARTMENT OF  
6 STATE OR HAS BEEN REGISTERED FOR USE ON THE HIGHWAYS WITH THE  
7 APPROPRIATE AGENCY OF AUTHORITY OF ANY OTHER STATE, THE DISTRICT OF  
8 COLUMBIA, ANY TERRITORY OR POSSESSION OF THE UNITED STATES, OR A  
9 FOREIGN STATE, PROVINCE, OR COUNTRY BEFORE THE SALE FOR WHICH AN  
10 EXEMPTION IS CLAIMED UNDER THIS SECTION.