

HOUSE BILL No. 4756

May 15, 2007, Introduced by Reps. Pearce, Rick Jones, Steil, Moore, Hildenbrand, Dean, Agema, Stahl, Shaffer, Emmons, Green, LaJoy and Marleau 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 4ff.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 **SEC. 4FF. (1) A SALE OF TANGIBLE PERSONAL PROPERTY PURCHASED**
2 **BY A PERSON ENGAGED IN THE BUSINESS OF CONSTRUCTING, ALTERING,**
3 **REPAIRING, OR IMPROVING REAL ESTATE FOR OTHERS IS EXEMPT FROM THE**
4 **TAX UNDER THIS ACT IF THE PROPERTY IS TO BE AFFIXED TO OR MADE A**
5 **STRUCTURAL PART OF A CHURCH FOOD PANTRY OR A COMMUNITY FOOD PANTRY.**

6 **(2) AS USED IN THIS SECTION:**

7 **(A) "CHURCH FOOD PANTRY" MEANS A FOOD PANTRY OWNED AND**
8 **OPERATED BY A REGULARLY ORGANIZED CHURCH.**

9 **(B) "COMMUNITY FOOD PANTRY" MEANS A FOOD PANTRY DESIGNATED BY**
10 **THE COMMUNITY FOUNDATION SERVING THE LOCAL UNIT OF GOVERNMENT IN**

1 WHICH THE COMMUNITY FOOD PANTRY IS LOCATED AS THAT COMMUNITY
2 FOUNDATION'S FOOD BANK.

3 (C) "COMMUNITY FOUNDATION" MEANS THAT TERM AS DEFINED IN
4 SECTION 261 OF THE INCOME TAX ACT OF 1967, 1967 PA 281, MCL
5 206.261.

6 (D) "FOOD PANTRY" MEANS A BUILDING DEDICATED TO PROVIDING FOOD
7 RESOURCES FREE OF CHARGE TO LOW-INCOME FAMILIES DURING PERIODS OF
8 UNEXPECTED PERSONAL FINANCIAL CRISIS OR EMERGENCY SITUATIONS,
9 INCLUDING, BUT NOT LIMITED TO, WEATHER-RELATED EMERGENCIES OR OTHER
10 NATURAL DISASTERS.