



HOUSE BILL No. 5712

March 27, 1996, Introduced by Reps. Profit, Palamara, Bullard, DeMars, Pitoniak and Olshove and referred to the Committee on Tax Policy.

A bill to amend section 52 of Act No. 228 of the Public Acts of 1975, entitled "Single business tax act," being section 208.52 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 52 of Act No. 228 of the Public Acts of
2 1975, being section 208.52 of the Michigan Compiled Laws, is
3 amended to read as follows:

4 Sec. 52. Sales of tangible personal property are in this
5 state if:

6 (a) The property is shipped or delivered to a purchaser,
7 other than the United States government, within this state
8 regardless of the free on board point or other conditions of the
9 sales.

1 (b) The property is shipped from an office, store,
2 warehouse, factory, or other place of storage in this state and
3 the purchaser is the United States government, or FOR TAX YEARS
4 BEGINNING BEFORE JANUARY 1, 1996 the taxpayer is not taxable in
5 the state of the purchaser. For the purposes of this subdivision
6 only AND FOR TAX YEARS BEGINNING BEFORE JANUARY 1, 1996, "state"
7 means any state of the United States, the District of Columbia,
8 the ~~commonwealth~~ COMMONWEALTH of Puerto Rico, any territory or
9 possession of the United States, or political subdivision
10 thereof.