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EXEMPT CHURCH VEHICLES

House Bill 5709

Sponsor: Rep. Kirk A. Profit

Committee: Tax Policy

Complete to 4-28-98

A SUMMARY OF HOUSE BILL 5709 AS INTRODUCED 3-19-98

Under the General Sales Tax Act sales made to a regularly organized church or house of worship are usually exempt from the tax. However, the sale to a church of a vehicle licensed for use on public highways is only exempt if the vehicle is a passenger van or bus with a seating capacity of 10 or more used primarily for transporting people for religious purposes. House Bill 5709 would eliminate this provision, apparently expanding the tax exemption to cover the sale of all vehicles to churches and houses of worship.

MCL 205.54a

House Bill 5709 (4-28-98)

Analyst: C. Couch

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.