

H.B. 4910

(As amended November 13, 1997)

A bill to amend 1975 PA 228, entitled  
"Single business tax act,"  
by amending section 52 (MCL 208.52).

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 52. Sales of tangible personal property are in this  
2 state if:

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

7       (b) The property is shipped from an office, store, ware-  
8 house, factory, or other place of storage in this state and the  
9 purchaser is the United States government, or FOR TAX YEARS  
10 BEGINNING BEFORE JANUARY 1, [1998] the taxpayer is not taxable in  
11 the state of the purchaser. For the purposes of this subdivision

**HB4910, As Passed House, November 13, 1997**

H.B. 4910 as amended November 13, 1997 2

1 only AND FOR TAX YEARS BEGINNING BEFORE JANUARY 1, [1998], "state"  
2 means any state of the United States, the District of Columbia,  
3 the ~~commonwealth~~ COMMONWEALTH of Puerto Rico, any territory or  
4 possession of the United States, or political subdivision  
5 thereof.