

SENATE SUBSTITUTE FOR  
HOUSE BILL NO. 4910

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~~ IN ANY OF THE FOLLOWING CIRCUMSTANCES:

3       (a) ~~The~~ FOR TAX YEARS BEGINNING BEFORE JANUARY 1, 1998,  
4 THE property is shipped or delivered to a purchaser, other than  
5 the United States government, within this state regardless of the  
6 free on board point or other conditions of the sales.

7       (b) FOR TAX YEARS BEGINNING ON AND AFTER JANUARY 1, 1998,  
8 THE PROPERTY IS SHIPPED OR DELIVERED TO ANY PURCHASER WITHIN THIS  
9 STATE REGARDLESS OF THE FREE ON BOARD POINT OR OTHER CONDITIONS  
10 OF THE SALES.

**HB 4910, As Passed Senate, June 11, 1998**

HB 4910 as amended June 10, 1998

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1       (C) ~~—(b) The—~~ FOR TAX YEARS BEGINNING BEFORE JANUARY 1,  
2 1998, THE property is shipped from an office, store, warehouse,  
3 factory, or other place of storage in this state and the pur-  
4 chaser is the United States government, or the taxpayer is not  
5 taxable in the state of the purchaser. For the purposes of this  
6 subdivision only, "state" means any state of the United States,  
7 the District of Columbia, the ~~—commonwealth—~~ COMMONWEALTH of  
8 Puerto Rico, any territory or possession of the United States, or  
9 political subdivision thereof.

Enacting section 1. This amendatory act does not take effect  
unless House Bill No. 5580 of the 89th Legislature is enacted into  
law.