

HOUSE BILL No. 4910

June 12, 1997, Introduced by Reps. Profit, Perricone and Palamara and referred to the Committee on Tax Policy.

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, 1997 the taxpayer is not taxable in
11 the state of the purchaser. For the purposes of this subdivision

1 only AND FOR TAX YEARS BEGINNING BEFORE JANUARY 1, 1997, "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.