

HOUSE BILL No. 4274

February 16, 1999, Introduced by Reps. Stamas, Sanborn, Garcia, Ehardt, Kuipers, Jellema and Pappageorge and referred to the Committee on Tax Policy.

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
(MCL 205.51 to 205.78) by adding section 4r.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4R. (1) FOR TAX YEARS ENDING AFTER DECEMBER 31, 1998,
2 A PERSON SUBJECT TO TAX UNDER THIS ACT MAY EXCLUDE FROM GROSS
3 PROCEEDS USED FOR THE COMPUTATION OF THE TAX THE SALE OF TANGIBLE
4 PERSONAL PROPERTY TO PERSONS DIRECTLY ENGAGED IN THE BUSINESS OF
5 CONSTRUCTION, ALTERING, REPAIRING, OR IMPROVING REAL ESTATE FOR
6 OTHERS IF THE PROPERTY IS AFFIXED TO AND MADE A STRUCTURAL PART
7 OF PUBLIC NONPROFIT HOUSING.
8 (2) A PERSON CLAIMING AN EXEMPTION UNDER THIS SECTION SHALL
9 SIGN AN AFFIDAVIT, IN A FORM APPROVED BY THE DEPARTMENT,
10 ATTESTING TO THE FACT THAT THE PROPERTY FOR WHICH THE EXEMPTION

1 IS CLAIMED HAS BEEN OR WILL BE AFFIXED TO AND MADE A STRUCTURAL
2 PART OF PUBLIC NONPROFIT HOUSING.

3 (3) A CITY, VILLAGE, TOWNSHIP, OR COUNTY THAT PAID THE TAX
4 LEVIED UNDER THIS ACT IN A TAX YEAR ENDING AFTER DECEMBER 31,
5 1998 ON TANGIBLE PERSONAL PROPERTY AFFIXED TO AND MADE A STRUC-
6 TURAL PART OF PUBLIC NONPROFIT HOUSING MAY FILE A CLAIM FOR
7 REFUND OF THAT TAX WITH THE DEPARTMENT OF TREASURY WITHIN 60 DAYS
8 OF THE EFFECTIVE DATE OF THE AMENDATORY ACT THAT ADDED THIS
9 SUBSECTION.

10 (4) AS USED IN THIS SECTION, "PUBLIC NONPROFIT HOUSING"
11 MEANS A MULTIPLE UNIT DWELLING OWNED BY A CITY, VILLAGE, TOWN-
12 SHIP, OR COUNTY, THE INCOME OR PROPERTY OF WHICH DOES NOT
13 DIRECTLY OR INDIRECTLY INURE TO THE BENEFIT OF AN INDIVIDUAL,
14 PRIVATE STOCKHOLDER, OR OTHER PRIVATE PERSON.