

SUBSTITUTE FOR  
HOUSE BILL NO. 4476

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

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

1        SEC. 4AA. (1) A PERSON SUBJECT TO THE TAX LEVIED UNDER THIS  
2 ACT MAY EXCLUDE FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION  
3 OF THE TAX THAT PORTION OF THE PURCHASE PRICE OF NATURAL GAS  
4 GREATER THAN \$3.00 PER THOUSAND CUBIC FEET.

5        (2) A PERSON SUBJECT TO THE TAX LEVIED UNDER THIS ACT MAY  
6 EXCLUDE FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THE  
7 TAX THAT PORTION OF THE PURCHASE PRICE OF PROPANE OR FUEL OIL  
8 GREATER THAN \$1.40 PER GALLON.

9        (3) AS USED IN THIS SECTION, "PURCHASE PRICE" MEANS THE  
10 PRICE OF THE NATURAL GAS, PROPANE GAS, OR FUEL OIL BEING  
11 DELIVERED. PURCHASE PRICE DOES NOT INCLUDE THE PRICE OF THE

**HB4476, As Passed House, March 28, 2001**

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2

1 TRANSMISSION AND DISTRIBUTION OF THE NATURAL GAS, PROPANE GAS, OR  
2 FUEL OIL.

3       Enacting section 1. This amendatory act takes effect  
4 October 1, 2001.

5       Enacting section 2. This amendatory act does not take  
6 effect unless House Bill No. 4478 of the 91st Legislature is  
7 enacted into law.