

# HOUSE BILL No. 6481

(As passed the Senate, December 4, 2002)

November 7, 2002, Introduced by Rep. LaSata 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 4aa.

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

1           SEC. 4AA. (1) THE TAX UNDER THIS ACT DOES NOT APPLY TO THE  
2   SALE OF A MOTOR VEHICLE, RECREATIONAL WATERCRAFT, SNOWMOBILE, OR  
3   ALL TERRAIN VEHICLE, NOT FOR RESALE, TO A RESIDENT TRIBAL MEMBER  
4   IF THE MOTOR VEHICLE, RECREATIONAL WATERCRAFT, SNOWMOBILE, OR ALL  
5   TERRAIN VEHICLE IS FOR PERSONAL USE AND IS PRINCIPALLY GARAGED,  
6   BERTHED, OR STORED WITHIN THAT RESIDENT TRIBAL MEMBER'S TRIBE  
7   AGREEMENT AREA.  
8           (2) THE TAX UNDER THIS ACT DOES NOT APPLY TO THE SALE OF A  
9   MOBILE HOME, NOT FOR RESALE, TO A RESIDENT TRIBAL MEMBER IF THE  
10  MOBILE HOME IS TO BE USED AS THAT RESIDENT TRIBAL MEMBER'S

**HB 6481, As Passed Senate, December 4, 2002**

2

1 PRINCIPAL RESIDENCE AND THE MOBILE HOME IS LOCATED WITHIN THAT  
2 RESIDENT TRIBAL MEMBER'S TRIBE AGREEMENT AREA.

3 (3) AS USED IN THIS SECTION, "RESIDENT TRIBAL MEMBER" MEANS  
4 AN INDIVIDUAL WHO MEETS ALL OF THE FOLLOWING CRITERIA:

5 (A) IS AN ENROLLED MEMBER OF A FEDERALLY RECOGNIZED TRIBE.

6 (B) THE INDIVIDUAL'S TRIBE HAS AN AGREEMENT WITH THIS STATE  
7 PURSUANT TO SECTION 30C OF 1941 PA 122, MCL 205.30C, THAT IS IN  
8 FULL FORCE AND EFFECT.

9 (C) THE INDIVIDUAL'S PRINCIPAL PLACE OF RESIDENCE IS LOCATED  
10 WITHIN THE AGREEMENT AREA AS DESIGNATED IN THE AGREEMENT UNDER  
11 SUBDIVISION (B).