

HOUSE BILL No. 6481

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

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).