

# SENATE BILL No. 44

January 30, 2001, Introduced by Senators JAYE, NORTH and GOSCHKA and referred to the Committee on Finance.

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

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

1        SEC. 4H. (1) A PERSON SUBJECT TO TAX UNDER THIS ACT SHALL  
2 EXCLUDE FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THE  
3 TAX THE SALE OF A CASKET AND OTHER OUTSIDE BURIAL CONTAINER FOR  
4 THE BURIAL OF ANY VETERAN.

5        (2) AS USED IN THIS SECTION, "VETERAN" MEANS A PERSON OF  
6 EITHER SEX WHO MEETS ALL OF THE FOLLOWING QUALIFICATIONS:

7        (A) WAS A RESIDENT OF THIS STATE AT LEAST 6 MONTHS BEFORE  
8 ENTERING THE ARMED FORCES OF THE UNITED STATES OR WAS A RESIDENT  
9 OF THIS STATE FOR AT LEAST 5 YEARS BEFORE HIS OR HER DEATH.

10        (B) SERVED IN THE ARMED FORCES DURING A PERIOD OF WAR OR  
11 CONFLICT DESCRIBED UNDER 1965 PA 190, MCL 35.61 AND 35.62.

1           (C) WAS DISCHARGED FROM SERVICE IN THE ARMED FORCES UNDER  
2 HONORABLE CONDITIONS OR DIED WHILE IN SERVICE NOT AS A RESULT OF  
3 HIS OR HER OWN MISCONDUCT.