

SENATE BILL No. 143

February 4, 2003, Introduced by Senators BIRKHOLZ, GARCIA, CHERRY, VAN
WOERKOM, CROPSEY, JACOBS, GOSCHKA and HARDIMAN and referred to the
Committee on Finance.

A bill to amend 1937 PA 94, entitled
"Use tax act,"
(MCL 205.91 to 205.111) by adding section 4w.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4w. The tax under this act does not apply to a
2 transfer of a motor vehicle without consideration from an
3 organization exempt under section 501(c)(3) of the internal
4 revenue code of 1986 to an individual if the individual meets the
5 eligibility requirements determined by the organization. This
6 exemption does not apply to the transfer if the transfer of the
7 motor vehicle is made to a for-profit entity.