

SENATE BILL No. 1300

June 13, 2006, Introduced by Senators KUIPERS, GILBERT, TOY, GEORGE, CASSIS, STAMAS,
VAN WOERKOM, JOHNSON, SANBORN and BISHOP and referred to the Committee on Finance.

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
by amending section 4o (MCL 205.54o), as amended by 2004 PA 173.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4o. (1) The sale of tangible personal property for fund-
2 raising purposes by a school, church, hospital, parent cooperative
3 preschool, or nonprofit organization that has a tax exempt status
4 under section 4q(1) (a) or (b) ~~and that has aggregate sales at~~
5 ~~retail in the calendar year of less than \$5,000.00 are~~ **IS** exempt
6 from the tax under this act.

7 (2) A club, association, auxiliary, or other organization
8 affiliated with a school, church, hospital, parent cooperative
9 preschool, or nonprofit organization with a tax exempt status under

1 section 4q(1) (a) or (b) is not considered a separate person for
2 purposes of this exemption.

3 (3) As used in this section, "school" means each elementary,
4 middle, junior, or high school site within a local school district
5 that represents a district attendance area as established by the
6 board of the local school district.