

HOUSE BILL No. 4416

February 24, 2009, Introduced by Reps. Knollenberg, Kowall, Lund, Agema, Opsommer, DeShazor, Haines, Bolger, Marleau, Horn, Crawford, Pavlov, Daley, Hildenbrand, Rogers, Clemente and Barnett 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 4ee.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4EE. A PERSON SUBJECT TO TAX UNDER THIS ACT MAY EXCLUDE
2 FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THIS TAX THE
3 SALE OF A TEXTBOOK REQUIRED FOR TAKING A COURSE FOR CREDIT AT AN
4 INSTITUTION OF HIGHER EDUCATION IN THIS STATE. AS USED IN THIS
5 SECTION, "INSTITUTION OF HIGHER EDUCATION" MEANS A COLLEGE OR
6 UNIVERSITY LISTED IN SECTION 4 OR 5 OF ARTICLE VIII OF THE STATE
7 CONSTITUTION OF 1963 OR DESCRIBED IN SECTION 6 OF ARTICLE VIII OF
8 THE STATE CONSTITUTION OF 1963 OR A COMMUNITY OR JUNIOR COLLEGE
9 ESTABLISHED UNDER SECTION 7 OF ARTICLE VIII OF THE STATE
10 CONSTITUTION OF 1963.