

Act No. 54  
Public Acts of 2014  
Approved by the Governor  
March 25, 2014  
Filed with the Secretary of State  
March 25, 2014  
EFFECTIVE DATE: March 25, 2014

**STATE OF MICHIGAN  
97TH LEGISLATURE  
REGULAR SESSION OF 2014**

Introduced by Senators Marleau and Smith

**ENROLLED SENATE BILL No. 735**

AN ACT to amend 1937 PA 94, entitled "An act to provide for the levy, assessment, and collection of a specific excise tax on the storage, use, or consumption in this state of tangible personal property and certain services; to appropriate the proceeds of that tax; to prescribe penalties; and to make appropriations," by amending section 4z (MCL 205.94z), as added by 2008 PA 555.

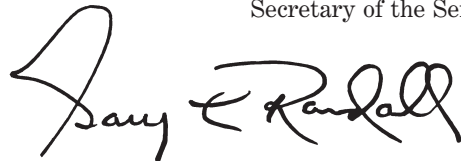
*The People of the State of Michigan enact:*

Sec. 4z. The tax levied under this act does not apply to tangible personal property acquired before January 1, 2016 by a person engaged in the business of altering, repairing, or improving real estate for others if the property is to be affixed to or made a structural part of a qualified convention facility under the regional convention facility authority act, 2008 PA 554, MCL 141.1351 to 141.1379. As used in this subdivision, "qualified convention facility" means that term as defined in section 5 of the regional convention facility authority act, 2008 PA 554, MCL 141.1355.

This act is ordered to take immediate effect.



Secretary of the Senate



Clerk of the House of Representatives

Approved .....

.....  
Governor