

**GENERAL SALES TAX ACT (EXCERPT)**  
**Act 167 of 1933**

**205.54h Exemptions.**

Sec. 4h.

Sales to the United States, its unincorporated agencies and instrumentalities, any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States, the American Red Cross and its chapters and branches, and this state or its departments and institutions or any of its political subdivisions are exempt from the tax under this act.

**History:** Add. 2004, Act 173, Eff. Sept. 1, 2004

**Compiler's Notes:** Former MCL 205.54h, which pertained to exemption of property sold for solar, wind, or water energy conservation device, was repealed by Act 190 of 1983, Eff. Jan. 1, 1984.