

**USE TAX ACT (EXCERPT)**  
**Act 94 of 1937**

**205.94bb Applicability of tax to certain transfers.**

Sec. 4bb.

Beginning January 1, 2014, the tax under this act does not apply to a transfer of a vehicle, ORV, manufactured housing, aircraft, snowmobile, or watercraft if the transferee or purchaser is the father-in-law, mother-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law, or grandparent-in-law of the transferor.

**History:** Add. 2014, Act 248, Imd. Eff. June 27, 2014