

Act No. 164
Public Acts of 1989
Approved by the Governor
August 15, 1989
Filed with the Secretary of State
August 15, 1989

**STATE OF MICHIGAN
85TH LEGISLATURE
REGULAR SESSION OF 1989**

Introduced by Reps. Gire, Jondahl, O'Neill, Scott, Oxender, Nye, Keith, Barns, Porreca, Hunter, Murphy, Knight, Bankes, Johnson, Miller, Saunders, Kilpatrick, DeBeaussaert, Rocca, Griffin, Clack and DeMars

ENROLLED HOUSE BILL No. 4309

AN ACT to amend Act No. 167 of the Public Acts of 1933, entitled as amended "An act to provide for the raising of additional public revenue by prescribing certain specific taxes, fees, and charges to be paid to the state for the privilege of engaging in certain business activities; to provide, incident to the enforcement thereof, for the issuance of licenses to engage in such occupations; to provide for the ascertainment, assessment and collection thereof; to appropriate the proceeds thereof; and to prescribe penalties for violations of the provisions of this act," as amended, being sections 205.51 to 205.78 of the Michigan Compiled Laws, by adding section 4m.

The People of the State of Michigan enact:

Section 1. Act No. 167 of the Public Acts of 1933, as amended, being sections 205.51 to 205.78 of the Michigan Compiled Laws, is amended by adding section 4m to read as follows:

Sec. 4m. (1) Beginning January 1, 1990, a person selling electricity or heating fuel subject to tax under this act may exclude from gross proceeds used for the computation of the tax that portion of the gross proceeds received from the sale of electricity or heating fuel provided and billed to each residential customer with a household income less than 150% of the federal poverty income standards as defined and determined annually by the United States office of management and budget as certified by the department. The department of treasury shall promulgate rules pursuant to the administrative procedures act of 1969, Act No. 306 of the Public Acts of 1969, being sections 24.201 to 24.328 of the Michigan Compiled Laws, regarding the implementation of this section. However, a person selling electricity or heating fuel subject to tax under this act shall not be required to make any determinations regarding a residential customer's household income or eligibility for this exclusion.

(2) As used in this section, "household income" means that term as defined in section 508 of the income tax act of 1967, Act No. 281 of the Public Acts of 1967, being section 206.508 of the Michigan Compiled Laws.

Section 2. This amendatory act shall not take effect unless amendment 2 of House Joint Resolution I of the 85th Legislature becomes a part of the constitution as provided in section 1 of article XII of the state constitution of 1963.

This act is ordered to take immediate effect.

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Clerk of the House of Representatives.

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Secretary of the Senate.

Approved.....

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Governor.

