



**House  
Legislative  
Analysis  
Section**

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**EARMARK TAX FOR AIRPORTS**

**House Bill 4747**

**Sponsor: Rep. Gordon Sparks**

**Committee: Taxation**

**Complete to 5-16-91**

**A SUMMARY OF HOUSE BILL 4747 AS INTRODUCED 4-25-91**

The bill would amend the General Sales Tax Act to specify that, beginning with fiscal year 1991-92, 25 percent of the collections of sales tax imposed on aircraft fuel and new and used aircraft would be deposited in the aeronautics fund, to be used for airport capital improvements in areas such as safety, environmental preservation, infrastructure, and economic development.

MCL 205.75