



Olds Plaza Building, 10th Floor
Lansing, Michigan 48909
Phone: 517/373-6466

VEHICLE USE TAX EXEMPTION

House Bill 4997

Sponsor: Rep. Ralph Ostling

Committee: Taxation

Complete to 1-28-92

A SUMMARY OF HOUSE BILL 4997 AS INTRODUCED 6-26-91

Use taxes usually must be paid to the secretary of state before a vehicle registration can be transferred from one private citizen to another. There are, however, some exceptions. These include transactions between certain close relatives, transfers that are gifts to the beneficiary in the administration of an estate, and transfers connected to the organization, reorganization, dissolution, or partial liquidation of a business when the beneficial ownership is unchanged. House Bill 4997 would amend the Use Tax Act to provide an exemption if a vehicle is transferred from a trust to an individual or from an individual to a trust and the beneficial ownership is not changed.

MCL 205.93

House Bill 4997 (1-28-92)