

HOUSE BILL No. 5384

December 9, 1991, Introduced by Reps. Sikkema, DeLange, Willis Bullard, Dalman and Jaye and referred to the Committee on Taxation.

A bill to amend Act No. 167 of the Public Acts of 1933,
entitled as amended

"General sales tax 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:

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

4 SEC. 4M. A PERSON SUBJECT TO TAX UNDER THIS ACT MAY EXCLUDE
5 FROM GROSS PROCEEDS USED FOR THE COMPUTATION OF THE TAX SALES OF
6 RECONDITIONED INDUSTRIAL CONTAINERS. AS USED IN THIS SECTION,
7 "RECONDITIONED INDUSTRIAL CONTAINERS" MEANS ANY INDUSTRIAL
8 CONTAINERS OF MATERIALS, PARTS, OR LIQUIDS THAT ARE RECONDITIONED

1 THROUGH CLEANING, REPAIR, REPAINTING, OR OTHER MEANS FOR THE
2 PURPOSE OF RECYCLING.