

# HOUSE BILL No. 5980

June 30, 1992, Introduced by Rep. Porreca 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. (1) A PERSON SUBJECT TO TAX UNDER THIS ACT MAY  
5 EXCLUDE FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THE  
6 TAX THE SALE TO A VETERAN WHO IS 100% DISABLED OF MOTOR VEHICLE  
7 ADAPTIVE EQUIPMENT THAT WHEN INSTALLED ON A MOTOR VEHICLE ENABLES  
8 THE VETERAN TO USE THAT MOTOR VEHICLE.

1       (2) AS USED IN THIS SECTION, "MOTOR VEHICLE" MEANS THAT TERM  
2 AS DEFINED IN SECTION 33 OF THE MICHIGAN VEHICLE CODE, ACT  
3 NO. 300 OF THE PUBLIC ACTS OF 1949, BEING SECTION 257.33 OF THE  
4 MICHIGAN COMPILED LAWS.