

SENATE BILL No. 544

October 10, 1991, Introduced by Senators O'BRIEN, FAUST, CHERRY, KELLY and STABENOW and referred to the Committee on Finance.

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 SALES OF A HANDICAPPER CONVERSION PACKAGE FOR USE ON A MOTOR
7 VEHICLE TO ENABLE THE MOTOR VEHICLE TO BE DRIVEN BY A HANDICAPPER
8 OR TO BE USED TO TRANSPORT A HANDICAPPER.

1 (2) AS USED IN THIS SECTION:

2 (A) "HANDICAPPER" MEANS THAT TERM AS DEFINED IN SECTION 103
3 OF THE MICHIGAN HANDICAPPERS' CIVIL RIGHTS ACT, ACT NO. 220 OF
4 THE PUBLIC ACTS OF 1976, BEING SECTION 37.1103 OF THE MICHIGAN
5 COMPILED LAWS.

6 (B) "MOTOR VEHICLE" MEANS THAT TERM AS DEFINED IN SECTION 33
7 OF THE MICHIGAN VEHICLE CODE, ACT NO. 300 OF THE PUBLIC ACTS OF
8 1949, BEING SECTION 257.33 OF THE MICHIGAN COMPILED LAWS.