



**House
Legislative
Analysis
Section**

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USE TAX EXEMPTIONS

House Bill 4659

Sponsor: Rep. James McNutt

Committee: Taxation

Complete to 10-12-93

A SUMMARY OF HOUSE BILL 4659 AS INTRODUCED 2-27-93

Certain transfers and purchases are exempt from the Use Tax Act, including when the transferee or purchaser (of, for example, a used vehicle) is the spouse, mother, father, brother, sister, or child of the transferor. House Bill 4659 would amend the act to include "stepparent, stepchild, stepbrother, stepsister, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law, grandparent, grandchild, or a legally appointed guardian with a certified letter of guardianship."

MCL 205.93

House Bill 4659 (10-12-93)