

Act No. 111  
Public Acts of 1994  
Approved by the Governor  
April 28, 1994  
Filed with the Secretary of State  
April 29, 1994

**STATE OF MICHIGAN  
87TH LEGISLATURE  
REGULAR SESSION OF 1994**

Introduced by Reps Whyman Vorva Hill Bullard Jamian Kukuk McManus Horton Voorhees  
Crissman Porreca Shugars Fitzgerald Rhead Galloway and Hammerstrom  
Reps Allen Anthony Baade Bodem Byrum Cropsey Curtis DeMars Gernaat Gilmer Goschka  
Gubow Gustafson Harder Jaye Jersevic Kaza London Lowe Martin McBryde Middleton  
Munsell Parks Pitoniak Rocca Scott Stille Walberg Weeks and Joe Young Jr named co sponsors

## **ENROLLED HOUSE BILL No. 5308**

AN ACT to amend Act No 167 of the Public Acts of 1933 entitled as amended An act to provide for the raising of additional public revenue by prescribing certain specific taxes fees and charges to be paid to the state for the privilege of engaging in certain business activities to provide incident to the enforcement thereof for the issuance of licenses to engage in such occupations to provide for the ascertainment assessment and collection thereof to appropriate the proceeds thereof and to prescribe penalties for violations of the provisions of this act as amended being sections 205 51 to 205 78 of the Michigan Compiled Laws by adding section 4n

*The People of the State of Michigan enact*

Section 1 Act No 167 of the Public Acts of 1933 as amended being sections 205 51 to 205 78 of the Michigan Compiled Laws is amended by adding section 4n to read as follows

Sec 4n The sale for residential use of electricity natural or artificial gas or home heating fuels is exempt from the sales tax at the additional rate of 2% approved by the electors on March 15 1994 For purposes of applying the sales tax at the additional rate of 2% to the sale of electricity natural or artificial gas or steam the taxpayer with respect to all its customers to which the additional rate of 2% applies shall prorate usage for a period that includes May 1 1994 based on the number of days occurring after April 30 1994 if the taxpayer has 100 000 or more customers in this state If the taxpayer has less than 100 000 customers in this state the taxpayer shall either prorate usage for a period that includes May 1 1994 based on the number of days occurring after April 30 1994 or shall apply the additional rate of 2% beginning with the first bill that covers a usage period that begins after April 30 1994

This act is ordered to take immediate effect

Co Clerk of the House of Representatives

Secretary of the Senate

Approved

Governor