

Act No. 239  
Public Acts of 1993  
Approved by the Governor  
November 13, 1993  
Filed with the Secretary of State  
November 15, 1993

**STATE OF MICHIGAN  
87TH LEGISLATURE  
REGULAR SESSION OF 1993**

Introduced by Senators Schwarz, DeGrow, Faust and Conroy

**ENROLLED SENATE BILL No. 806**

AN ACT to amend Act No. 94 of the Public Acts of 1937, entitled as amended "An act to provide for the levy, assessment and collection of a specific excise tax on the storage, use or consumption in this state of tangible personal property and certain services; to appropriate the proceeds thereof; and to prescribe penalties for violations of the provisions of this act," as amended, being sections 205.91 to 205.111 of the Michigan Compiled Laws, by adding section 4l.

*The People of the State of Michigan enact:*

Section 1. Act No. 94 of the Public Acts of 1937, as amended, being sections 205.91 to 205.111 of the Michigan Compiled Laws, is amended by adding section 4l to read as follows:

Sec. 4l. The tax levied under this act does not apply to the storage, use, or consumption of rail freight or passenger cars, locomotives or other rolling stock, roadway machines and work equipment primarily of a flanged wheel nature, accessories, attachments including parts and materials used for repair, lubricants, or fuel, used in rail operations. This exemption does not include vehicles licensed and titled for use on public highways.

This act is ordered to take immediate effect.

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Secretary of the Senate.

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Co-Clerk of the House of Representatives.

Approved -----

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Governor.

