



HOUSE BILL No. 4660

April 27, 1993, Introduced by Reps. London, Jaye, Dobronski, Dalman, McNutt, DeLange, Walberg, Goschka and Sikkema 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 WHO IS
5 A NONPROFIT ORGANIZATION WITH A TAX EXEMPT STATUS UNDER SECTION
6 501(c)(3) OF THE INTERNAL REVENUE CODE MAY EXCLUDE FROM THE PRO-
7 CEEDS USED FOR THE COMPUTATION OF THE TAX THE FIRST \$2,500.00 OF
8 SALES OF TANGIBLE PERSONAL PROPERTY FOR FUND-RAISING PURPOSES IN
9 A CALENDAR YEAR.

1 (2) A CLUB, ASSOCIATION, AUXILIARY, OR OTHER ORGANIZATION
2 AFFILIATED WITH A NONPROFIT ORGANIZATION WITH A TAX EXEMPT STATUS
3 UNDER SECTION 501(c)(3) OF THE INTERNAL REVENUE CODE IS NOT CON-
4 sidered a separate person for purposes of this exemption.