



HOUSE BILL No. 4838

June 8, 1993, Introduced by Rep. Shugars 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. THE SALE OF FOOD OR DRINK SOLD AT A CONCESSION
5 OPERATED BY UNPAID VOLUNTEERS OF A NOT FOR PROFIT ORGANIZATION AT
6 A SPORTING EVENT IF ALL THE PARTICIPANTS IN THE EVENT ARE AMATEUR
7 ATHLETES LESS THAN 19 YEARS OF AGE IS EXEMPT FROM TAXATION UNDER
8 THIS ACT.