



# HOUSE BILL No. 5452

March 24 1994 Introduced by Reps Profit Alley Shugars Martin and Kaza 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 4n

## 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 4n to read as follows

4 SEC 4N A PERSON SUBJECT TO TAX UNDER THIS ACT MAY EXCLUDE  
5 FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THE TAX THE  
6 SALE OF ANY AIRCRAFT OWNED OR USED BY A DOMESTIC PASSENGER CAR-  
7 RIER OR ALL-CARGO AIR SERVICE CARRIER OPERATING UNDER A  
8 CERTIFICATE ISSUED PURSUANT TO SECTION 401 OF TITLE IV OF THE  
9 FEDERAL AVIATION ACT OF 1958 49 U S C APPX 1371, IF THAT

1 AIRCRAFT IS USED PRIMARILY IN THE TRANSPORT OF AIR CARGO OR IN  
2 THE REGULARLY SCHEDULED COMMERCIAL TRANSPORT OF PASSENGERS AND  
3 MAY EXCLUDE THE SALE OF ANY PARTS AND MATERIALS, EXCLUDING SHOP  
4 EQUIPMENT OR FUEL, AFFIXED OR TO BE AFFIXED, IN THIS STATE TO AN  
5 AIRCRAFT OWNED OR USED BY A DOMESTIC PASSENGER CARRIER OR AN  
6 ALL-CARGO AIR SERVICE CARRIER EXEMPT UNDER THIS SECTION THIS  
7 EXEMPTION IS EFFECTIVE BEGINNING JANUARY 1, 1989