



# SENATE BILL No. 906

October 20, 1993, Introduced by Senators O'BRIEN,  
DINGELL, DILLINGHAM and FAUST and referred to  
the Committee on Finance

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 MAY  
5 EXCLUDE FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THE  
6 TAX SALES OF A HANDICAPPER CONVERSION PACKAGE FOR USE ON A MOTOR  
7 VEHICLE TO ENABLE THE MOTOR VEHICLE TO BE DRIVEN BY A HANDICAPPER  
8 OR TO BE USED TO TRANSPORT A HANDICAPPER

1 (2) AS USED IN THIS SECTION

2 (A) "HANDICAPPER" MEANS THAT TERM AS DEFINED IN SECTION 103  
3 OF THE MICHIGAN HANDICAPPERS' CIVIL RIGHTS ACT, ACT NO 220 OF  
4 THE PUBLIC ACTS OF 1976, BEING SECTION 37 1103 OF THE MICHIGAN  
5 COMPILED LAWS

6 (B) "MOTOR VEHICLE" MEANS THAT TERM AS DEFINED IN SECTION 33  
7 OF THE MICHIGAN VEHICLE CODE, ACT NO 300 OF THE PUBLIC ACTS OF  
8 1949, BEING SECTION 257 33 OF THE MICHIGAN COMPILED LAWS