

Act No. 11
Public Acts of 1995
Approved by the Governor
March 28, 1995
Filed with the Secretary of State
March 29, 1995

**STATE OF MICHIGAN
88TH LEGISLATURE
REGULAR SESSION OF 1995**

Introduced by Reps. Profit and Bullard

ENROLLED HOUSE BILL No. 4356

AN ACT to amend section 4k of 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 added by Act No. 5 of the Public Acts of 1992, being section 205.94k of the Michigan Compiled Laws.

The People of the State of Michigan enact:

Section 1. Section 4k of Act No. 94 of the Public Acts of 1937, as added by Act No. 5 of the Public Acts of 1992, being section 205.94k of the Michigan Compiled Laws, is amended to read as follows:

Sec. 4k. (1) The tax levied under this act does not apply to parts and materials, excluding shop equipment or fuel, affixed to or to be affixed in this state to an aircraft owned or used by a domestic air carrier that is any of the following:

(a) An aircraft purchased after December 31, 1992 for use solely in the transport of air cargo that has a maximum certificated takeoff weight of at least 12,500 pounds.

(b) An aircraft purchased after June 30, 1994 that is used solely in the regularly scheduled transport of passengers.

(c) An aircraft other than an aircraft described in subdivision (b), purchased after December 31, 1994 that has a maximum certificated takeoff weight of at least 12,500 pounds and that is designed to have a maximum passenger seating configuration of more than 30 seats and used solely in the transport of passengers.

(2) For purposes of this section, "domestic air carrier" is limited to entities engaged in the commercial transport for hire of cargo or entities engaged in the commercial transport of passengers as a business activity.

(3) This section does not apply after December 31, 1996.

This act is ordered to take immediate effect.

Clerk of the House of Representatives.

Secretary of the Senate.

Approved -----

Governor.