



HOUSE BILL No. 5516

January 16, 1996, Introduced by Rep. Profit and referred to the Committee on Tax Policy.

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 4p.

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 4p to read as follows:

4 SEC. 4P. (1) A PERSON SUBJECT TO TAX UNDER THIS ACT MAY
5 EXCLUDE FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THIS
6 TAX SALES TO A MOTOR CARRIER OF TANGIBLE PERSONAL PROPERTY
7 DIRECTLY USED IN PROVIDING SERVICES BY THAT MOTOR CARRIER.

1 (2) AS USED IN THIS SECTION, "MOTOR CARRIER" MEANS A PERSON
2 ENGAGED IN TRANSPORTING PROPERTY ON HIGHWAYS, STREETS, ROADS,
3 ALLEYS, OR THOROUGHFARES OF ANY KIND FOR HIRE.