



# HOUSE BILL No. 5712

March 27, 1996, Introduced by Reps. Profit, Palamara, Bullard, DeMars, Pitoniak and Olshove and referred to the Committee on Tax Policy.

A bill to amend section 52 of Act No. 228 of the Public Acts of 1975, entitled "Single business tax act," being section 208.52 of the Michigan Compiled Laws.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1 Section 1. Section 52 of Act No. 228 of the Public Acts of  
2 1975, being section 208.52 of the Michigan Compiled Laws, is  
3 amended to read as follows:

4 Sec. 52. Sales of tangible personal property are in this  
5 state if:

6 (a) The property is shipped or delivered to a purchaser,  
7 other than the United States government, within this state  
8 regardless of the free on board point or other conditions of the  
9 sales.

1 (b) The property is shipped from an office, store,  
2 warehouse, factory, or other place of storage in this state and  
3 the purchaser is the United States government, or FOR TAX YEARS  
4 BEGINNING BEFORE JANUARY 1, 1996 the taxpayer is not taxable in  
5 the state of the purchaser. For the purposes of this subdivision  
6 only AND FOR TAX YEARS BEGINNING BEFORE JANUARY 1, 1996, "state"  
7 means any state of the United States, the District of Columbia,  
8 the ~~commonwealth~~ COMMONWEALTH of Puerto Rico, any territory or  
9 possession of the United States, or political subdivision  
10 thereof.