



**USE TAX: EXEMPT REBATES, ETC.**

**House Bill 5497**  
**Sponsor: Rep. Nancy Quarles**  
**Committee: Tax Policy**

**Complete to 3-9-98**

**A SUMMARY OF HOUSE BILL 5496 AS INTRODUCED 1-27-98**

The bill would amend the Use Tax Act so that the tax would apply to the amount paid in a transaction "after a deduction for the amount of a rebate, discount, or coupon used." (The bill would amend the act's definition of "price," which currently says no deduction is permitted for a discount.)

MCL 205.92

**House Bill 5497 (3-9-98)**

Analyst: C. Couch

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■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.