



Romney Building, 10th Floor
Lansing, Michigan 48909
Phone: 517/373-6466

SALES TAX: MATERIAL SUPPLIERS

House Bill 6251

Sponsor: Rep. Kirk A. Profit

Committee: Tax Policy

Complete to 11-24-98

A SUMMARY OF HOUSE BILL 6251 AS INTRODUCED 11-5-98

The bill would amend the General Sales Tax Act to specify that a taxpayer who furnishes materials to an owner, contractor, or subcontractor for use in improving real estate would include the sales in the tax return for the month in which the taxpayer is paid for the materials.

The bill would refer to this taxpayer as a "materialperson", defined as a person who furnishes material or the use of machinery, tools, or equipment; compressed gases for welding or cutting; or fuel or lubricants for the operation of machinery or motor vehicles, for use in making an improvement to real property.

MCL 205.56

House Bill 6251 (11-24-98)

Analyst: C. Couch

■ 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.