

**SUBSTITUTE FOR
HOUSE BILL NO. 4019**

(As amended February 17, 1998)

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
(MCL 205.51 to 205.78) by adding section 4p.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 SEC. 4P. (1) FOR TAX YEARS ENDING AFTER DECEMBER 31, [1998],
2 A PERSON SUBJECT TO TAX UNDER THIS ACT MAY EXCLUDE FROM GROSS
3 PROCEEDS USED FOR THE COMPUTATION OF THE TAX THE SALE OF TANGIBLE
4 PERSONAL PROPERTY TO PERSONS DIRECTLY ENGAGED IN THE BUSINESS OF
5 CONSTRUCTION, ALTERING, REPAIRING, OR IMPROVING REAL ESTATE FOR
6 OTHERS IF THE PROPERTY IS AFFIXED TO AND MADE A STRUCTURAL PART
7 OF PUBLIC NONPROFIT HOUSING.
- 8 (2) A PERSON CLAIMING AN EXEMPTION UNDER THIS SECTION SHALL
9 SIGN AN AFFIDAVIT, IN A FORM APPROVED BY THE DEPARTMENT,
10 ATTESTING TO THE FACT THAT THE PROPERTY FOR WHICH THE EXEMPTION

HB4019, As Passed House, February 18, 1998

Sub. H.B. 4019 (H-2) as amended February 17, 1998

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1 IS CLAIMED HAS BEEN OR WILL BE AFFIXED TO AND MADE A STRUCTURAL
2 PART OF PUBLIC NONPROFIT HOUSING.

3 (3) A CITY, VILLAGE, TOWNSHIP, OR COUNTY THAT PAID THE TAX
4 LEVIED UNDER THIS ACT IN A TAX YEAR ENDING AFTER DECEMBER 31,
5 [1998] ON TANGIBLE PERSONAL PROPERTY AFFIXED TO AND MADE A STRUC-
6 TURAL PART OF PUBLIC NONPROFIT HOUSING MAY FILE A CLAIM FOR
7 REFUND OF THAT TAX WITH THE DEPARTMENT OF TREASURY WITHIN 60 DAYS
8 OF THE EFFECTIVE DATE OF THE AMENDATORY ACT THAT ADDED THIS
9 SUBSECTION.

10 (4) AS USED IN THIS SECTION, "PUBLIC NONPROFIT HOUSING"
11 MEANS A MULTIPLE UNIT DWELLING OWNED BY A CITY, VILLAGE, TOWN-
12 SHIP, OR COUNTY, THE INCOME OR PROPERTY OF WHICH DOES NOT
13 DIRECTLY OR INDIRECTLY INURE TO THE BENEFIT OF AN INDIVIDUAL,
14 PRIVATE STOCKHOLDER, OR OTHER PRIVATE PERSON.

15 Enacting section 1. This amendatory act does not take
16 effect unless House Bill No. 4949 of the 89th Legislature is
17 enacted into law.