

**SUBSTITUTE FOR  
HOUSE BILL NO. 4163**

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. A PERSON SUBJECT TO TAX UNDER THIS ACT MAY EXCLUDE  
2 FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THE TAX THE  
3 SALE OF TANGIBLE PERSONAL PROPERTY PURCHASED BY A PERSON ENGAGED  
4 IN THE BUSINESS OF CONSTRUCTING, ALTERING, REPAIRING, OR IMPROV-  
5 ING REAL ESTATE FOR OTHERS IF THE PROPERTY IS TO BE AFFIXED TO OR  
6 MADE A STRUCTURAL PART OF REAL ESTATE OWNED OR OCCUPIED BY A REG-  
7 ULARLY ORGANIZED CHURCH OR HOUSE OF RELIGIOUS WORSHIP. AT THE  
8 TIME OF THE TRANSFER OF TANGIBLE PERSONAL PROPERTY FOR WHICH AN  
9 EXEMPTION IS CLAIMED UNDER THIS SECTION, THE TRANSFEREE SHALL  
10 SIGN AN AFFIDAVIT, IN A FORM APPROVED BY THE DEPARTMENT,  
11 ATTESTING TO THE FACT THAT THE PROPERTY IS TO BE AFFIXED TO OR

**HB4163, As Passed House, January 21, 1998**

House Bill No. 4163

2

1 MADE A STRUCTURAL PART OF REAL ESTATE OWNED OR OCCUPIED BY A  
2 REGULARLY ORGANIZED CHURCH OR HOUSE OF RELIGIOUS WORSHIP.

3 Enacting section 1. This amendatory act does not take  
4 effect unless House Bill No. 4743 of the 89th Legislature is  
5 enacted into law.