

H.B. 4910

(As amended November 13, 1997)

A bill to amend 1975 PA 228, entitled
"Single business tax act,"
by amending section 52 (MCL 208.52).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 52. Sales of tangible personal property are in this
2 state if:

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

7 (b) The property is shipped from an office, store, ware-
8 house, factory, or other place of storage in this state and the
9 purchaser is the United States government, or FOR TAX YEARS
10 BEGINNING BEFORE JANUARY 1, [1998] the taxpayer is not taxable in
11 the state of the purchaser. For the purposes of this subdivision

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1 only AND FOR TAX YEARS BEGINNING BEFORE JANUARY 1, [1998], "state"
2 means any state of the United States, the District of Columbia,
3 the ~~commonwealth~~ COMMONWEALTH of Puerto Rico, any territory or
4 possession of the United States, or political subdivision
5 thereof.