

**SUBSTITUTE FOR**  
**HOUSE BILL NO. 4949**  
(As amended February 17, 1998)

A bill to amend 1937 PA 94, entitled  
"Use tax act,"  
(MCL 205.91 to 205.111) by adding section 4o.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1        SEC. 4o. (1) FOR TAX YEARS ENDING AFTER DECEMBER 31, [1998],  
2 THE TAX LEVIED UNDER THIS ACT DOES NOT APPLY TO TANGIBLE PERSONAL  
3 PROPERTY PURCHASED BY A PERSON ENGAGED IN THE BUSINESS OF CON-  
4 STRUCTING, ALTERING, REPAIRING, OR IMPROVING REAL ESTATE FOR  
5 OTHERS IF THE PROPERTY IS TO BE AFFIXED TO AND MADE A STRUCTURAL  
6 PART OF PUBLIC NONPROFIT HOUSING.  
7        (2) A PERSON CLAIMING AN EXEMPTION UNDER THIS SECTION SHALL  
8 SIGN AN AFFIDAVIT, IN A FORM APPROVED BY THE DEPARTMENT, ATTEST-  
9 ING TO THE FACT THAT THE PROPERTY FOR WHICH THE EXEMPTION IS  
10 CLAIMED HAS BEEN OR WILL BE AFFIXED TO AND MADE A STRUCTURAL PART  
11 OF PUBLIC NONPROFIT HOUSING.

**HB4949, As Passed House, February 18, 1998**

Sub. H. B. 4949 (H-1) as amended February 17, 1998

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

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

13 Enacting section 1. This amendatory act does not take  
14 effect unless House Bill No. 4019 of the 89th Legislature is  
15 enacted into law.