

**SUBSTITUTE FOR
HOUSE BILL NO. 5113**

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) A PERSON SUBJECT TO TAX UNDER THIS ACT MAY
2 EXCLUDE FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THIS
3 TAX SALES TO A DOMESTIC AIR CARRIER OF AN AIRCRAFT, OR PARTS AND
4 MATERIALS, EXCLUDING SHOP EQUIPMENT OR FUEL, AFFIXED IN THIS
5 STATE TO AN AIRCRAFT THAT HAS A MAXIMUM CERTIFIED TAKEOFF WEIGHT
6 OF AT LEAST 6,000 POUNDS FOR USE IN THE TRANSPORT OF AIR CARGO,
7 PASSENGERS, OR A COMBINATION OF AIR CARGO AND PASSENGERS.
8 (2) AS USED IN THIS SECTION, "DOMESTIC AIR CARRIER" IS
9 LIMITED TO ENTITIES ENGAGED IN THE COMMERCIAL TRANSPORT FOR HIRE
10 OF AIR CARGO, PASSENGERS, OR A COMBINATION OF AIR CARGO AND
11 PASSENGERS AS A BUSINESS ACTIVITY.