

SENATE SUBSTITUTE FOR
HOUSE BILL NO. 4910

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~~ IN ANY OF THE FOLLOWING CIRCUMSTANCES:

3 (a) ~~The~~ FOR TAX YEARS BEGINNING BEFORE JANUARY 1, 1998,
4 THE property is shipped or delivered to a purchaser, other than
5 the United States government, within this state regardless of the
6 free on board point or other conditions of the sales.

7 (b) FOR TAX YEARS BEGINNING ON AND AFTER JANUARY 1, 1998,
8 THE PROPERTY IS SHIPPED OR DELIVERED TO ANY PURCHASER WITHIN THIS
9 STATE REGARDLESS OF THE FREE ON BOARD POINT OR OTHER CONDITIONS
10 OF THE SALES.

HB 4910, As Passed Senate, June 11, 1998

HB 4910 as amended June 10, 1998

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1 (C) ~~(b) The~~ FOR TAX YEARS BEGINNING BEFORE JANUARY 1,
2 1998, THE property is shipped from an office, store, warehouse,
3 factory, or other place of storage in this state and the pur-
4 chaser is the United States government, or the taxpayer is not
5 taxable in the state of the purchaser. For the purposes of this
6 subdivision only, "state" means any state of the United States,
7 the District of Columbia, the ~~commonwealth~~ COMMONWEALTH of
8 Puerto Rico, any territory or possession of the United States, or
9 political subdivision thereof.

Enacting section 1. This amendatory act does not take effect unless House Bill No. 5580 of the 89th Legislature is enacted into law.