

# HOUSE BILL No. 4924

June 17, 1997, Introduced by Reps. Brewer, Profit, Griffin and Frank and referred to the Committee on Tax Policy.

A bill to amend 1933 PA 167, entitled  
"General sales tax act,"  
(MCL 205.51 to 205.78) by adding section 4q.

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

1           SEC. 4Q. (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 MOTOR CARRIER OF TANGIBLE PERSONAL PROPERTY  
4 DIRECTLY USED IN PROVIDING SERVICES BY THAT MOTOR CARRIER.

5           (2) AS USED IN THIS SECTION, "MOTOR CARRIER" MEANS A PERSON  
6 ENGAGED IN TRANSPORTING PROPERTY ON HIGHWAYS, STREETS, ROADS,  
7 ALLEYS, OR THOROUGHFARES OF ANY KIND FOR HIRE.