

**SENATE BILL NO. 890**

February 17, 1998, Introduced by Senator EMMONS and referred to the Committee on Finance.

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 EITHER OF THE FOLLOWING CIRCUMSTANCES:

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

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.

6       Enacting section 1. This amendatory act does not take  
7 effect unless Senate Bill No. 872 of the 89th Legislature is  
8 enacted into law.