

SENATE BILL No. 1380

September 26, 2000, Introduced by Senators SCHUETTE and STEIL and referred to the Committee on Economic Development, International Trade and Regulatory Affairs.

A bill to amend 1975 PA 228, entitled
"Single business tax act,"
(MCL 208.1 to 208.145) by adding section 35b.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 35B. (1) FOR TAX YEARS BEGINNING AFTER DECEMBER 31,
2 1999, A PERSON IS EXEMPT FROM THE TAX IMPOSED BY THIS ACT IF THE
3 PERSON SATISFIES ALL OF THE FOLLOWING:

4 (A) THE PERSON IS A FOREIGN PERSON AS DEFINED IN
5 SECTION 19.

6 (B) THE PERSON WOULD BE SUBJECT TO APPORTIONMENT UNDER
7 SECTION 57, EXCEPT FOR THE EXEMPTION UNDER THIS SECTION.

8 (C) THE PERSON'S BUSINESS ACTIVITY IN THIS STATE IS LIMITED
9 TO THE TRANSPORTATION AND LOADING OR UNLOADING OF GOODS THAT ARE
10 DELIVERED BY A TRUCK.

1 (D) THE PERSON DOES NOT HAVE A PERMANENT ESTABLISHMENT IN
2 THIS STATE.

3 (2) AS USED IN THIS SECTION, "PERMANENT ESTABLISHMENT" MEANS
4 A FIXED PLACE OF BUSINESS THROUGH WHICH THE BUSINESS OF A FOREIGN
5 PERSON IS WHOLLY OR PARTLY CARRIED ON, INCLUDING, BUT NOT LIMITED
6 TO, 1 OR MORE OF THE FOLLOWING:

7 (A) A PLACE OF MANAGEMENT.

8 (B) A BRANCH.

9 (C) AN OFFICE.

10 (D) A FACTORY.