

**House Bill 5212**  
**Sponsor: Rep. Randy Richardville**  
**Committee: Tax Policy**

**Complete to 10-22-01**

**A SUMMARY OF HOUSE BILL 5212 AS INTRODUCED 10-16-01**

Under the General Sales Tax Act, in cases of sales considered exempt from the tax, if a taxpayer (i.e., a seller) maintains the appropriate records and accepts an exemption certificate from a buyer in good faith, then the seller is not liable for collection of the unpaid tax if it is later determined that the sale did not qualify for an exemption. House Bill 5212 would place the same provision in the Use Tax Act. (The term “good faith” would mean that a taxpayer received a completed and signed certificate from a buyer.)

MCL 205.104

**House Bill 5212 (10-22-01)**

Analyst: C. Couch

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.