



**House
Legislative
Analysis
Section**

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**ELIMINATE SALES TAX
LICENSE FEE**

House Bill 5992

Sponsor: Rep. Gene DeRossett

Committee: Tax Policy

Complete to 5-7-02

A SUMMARY OF HOUSE BILL 5992 AS INTRODUCED 5-2-02

Generally speaking, businesses and individuals selling tangible personal property to a final consumer are required to obtain a sales tax license. The license must be renewed annually. There is a \$1 registration fee that must be paid to obtain the license. House Bill 5992 would amend the General Sales Tax Act to eliminate the \$1 registration fee.

MCL 205.53

House Bill 5992 (5-7-02)

Analyst: C. Couch

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