
Senate Fiscal Agency
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SFA**BILL ANALYSIS**

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Senate Bill 1370 (as introduced 5-30-02)
Sponsor: Senator Joanne G. Emmons
Committee: Finance

CONTENT

The bill would amend the Use Tax Act to include a limited liability company in the Act's definition of "person".

The Act levies the use tax on every person in the State for the privilege of using, storing, or consuming tangible personal property in Michigan; and defines "person" as an individual, firm, partnership, or other entity listed in the Act.

Also, the Act imposes the tax for the privilege of using, storing, or consuming a vehicle, off-road vehicle, aircraft, snowmobile, watercraft, or mobile home; and specifies requirements for collection of the tax on those products. The bill would replace references to a mobile home with references to "manufactured housing".

MCL 205.92 & 205.93

Legislative Analyst: George Towne

FISCAL IMPACT

The bill would have no fiscal impact on State or local government.

Date Completed: 6-3-02

Fiscal Analyst: Jay Wortley