

SENATE BILL No. 1321

May 9, 2002, Introduced by Senators SANBORN, STILLE, STEIL and HAMMERSTROM and referred to the Committee on Finance.

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
(MCL 205.51 to 205.78) by adding section 4aa.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4AA. (1) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION
2 (2), FOR SALES AT RETAIL AFTER DECEMBER 31, 2002 AND BEFORE
3 JANUARY 1, 2013, A PERSON SUBJECT TO THE TAX UNDER THIS ACT MAY
4 EXCLUDE FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THE
5 TAX AN ALTERNATIVE ENERGY MARINE PROPULSION SYSTEM, ALTERNATIVE
6 ENERGY SYSTEM, OR ALTERNATIVE ENERGY VEHICLE, IF THE ALTERNATIVE
7 ENERGY MARINE PROPULSION SYSTEM, ALTERNATIVE ENERGY SYSTEM, OR
8 ALTERNATIVE ENERGY VEHICLE HAS NOT PREVIOUSLY BEEN SUBJECT TO A
9 LEASE OR A SALE AT RETAIL.

10 (2) A PERSON SHALL NOT EXCLUDE A SALE AT RETAIL OF A BATTERY
11 CELL ENERGY SYSTEM AS THAT TERM IS DEFINED IN SECTION

1 9I(2)(H)(iii) OF THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL
2 211.9I.

3 (3) AS USED IN THIS SECTION, "ALTERNATIVE ENERGY MARINE PRO-
4 PULSION SYSTEM", "ALTERNATIVE ENERGY SYSTEM", AND "ALTERNATIVE
5 ENERGY VEHICLE" MEAN THOSE TERMS AS DEFINED IN SECTION 9I OF THE
6 GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.9I.