

# SENATE BILL No. 1414

September 17, 2002, Introduced by Senator GARCIA and referred to the Committee on Finance.

A bill to amend 1937 PA 94, entitled  
"Use tax act,"  
(MCL 205.91 to 205.111) by adding section 4w.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1        SEC. 4W. (1) THE TAX LEVIED UNDER THIS ACT DOES NOT APPLY  
2 TO THE TRANSFER OF A MOTOR VEHICLE FROM A REGULARLY ORGANIZED  
3 CHURCH OR HOUSE OF RELIGIOUS WORSHIP THAT RECEIVED THE MOTOR  
4 VEHICLE AS A DONATION TO A QUALIFIED RECIPIENT.

5        (2) AS USED IN THIS SECTION:

6        (A) "QUALIFIED RECIPIENT" MEANS A PERSON WHOSE TOTAL HOUSE-  
7 HOLD INCOME IS BELOW 200% OF THE FEDERAL POVERTY GUIDELINES  
8 UPDATED ANNUALLY IN THE FEDERAL REGISTER OF THE UNITED STATES  
9 DEPARTMENT OF HEALTH AND HUMAN SERVICES.

1 (B) "REGULARLY ORGANIZED CHURCH OR HOUSE OF RELIGIOUS  
2 WORSHIP" MEANS A RELIGIOUS ORGANIZATION QUALIFIED UNDER SECTION  
3 501(c)(3) OF THE INTERNAL REVENUE CODE OF 1986.