

HOUSE BILL No. 5488

February 5, 2004, Introduced by Reps. Meyer, Stahl, LaJoy, Vander Veen, Nitz and Ehardt
and referred to the Committee on Tax Policy.

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

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4bb. Beginning August 1, 2006, a person subject to the
2 tax under this act may exclude from the gross proceeds used for
3 the computation of the tax the sale of a textbook required for
4 taking a course for credit at an accredited institution of higher
5 education. As used in this section, "institution of higher
6 education" means a college or university described in section 4,
7 5, or 6 of article VIII of the state constitution of 1963 or a
8 junior college or community college established pursuant to
9 section 7 of article VIII of the state constitution of 1963.