

# HOUSE BILL No. 5810

April 22, 2004, Introduced by Reps. Kooiman, Vander Veen, Sak, Voorhees, Steil, Hart and Huizenga 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. (1) The tax levied under this act does not apply  
2 to the sale of tangible personal property purchased by a person  
3 engaged in the business of constructing real estate for others if  
4 the property is to be affixed to or made a structural part of an  
5 arts building owned and operated by an organization exempt under  
6 section 501(c)(3) of the internal revenue code.

7       (2) As used in this section:

8       (a) "Art" or "arts" means an original, visual creation of  
9 quality executed in any size or shape, in any media, and using  
10 any combination of materials.

11       (b) "Arts building" means a building or structure that

1 houses and displays art to the public.