

SENATE BILL No. 184

February 13, 2003, Introduced by Senators GARCIA, GOSCHKA, GILBERT, McMANUS, VAN WOERKOM, ALLEN, KUIPERS, STAMAS and CROPSEY 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
7 household 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.

10 (b) "Regularly organized church or house of religious
11 worship" means a religious organization qualified under section

1 501(c)(3) of the internal revenue code of 1986.