

SENATE BILL No. 587

June 12, 2003, Introduced by Senators SANBORN and McMANUS 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 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 used books by a public library if the proceeds of
3 the sale are used only to purchase new books or to finance other
4 public library programs.

5 (2) As used in this section, "public library" means a library
6 that is lawfully established for free public purposes by 1 or
7 more, or any combination of, counties, cities, townships,
8 villages, school districts, or other local governmental units or
9 by a general or local act, the entire interests of which belong
10 to the general public. Public library does not include a special
11 library such as a professional, technical, or school library.