

HOUSE BILL No. 4921

June 14, 2005, Introduced by Rep. Sheen and referred to the Committee on Tax Policy.

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
by amending sections 4o and 8 (MCL 205.54o and 205.58), as amended
by 2004 PA 173.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4o. (1) The sale of tangible personal property for fund-
2 raising purposes by a school, church, hospital, parent cooperative
3 preschool, or nonprofit organization that has a tax exempt status
4 under section 4q(1)(a) or (b) and that has aggregate sales at
5 retail in the calendar year of less than ~~\$5,000.00~~ **\$7,500.00** are
6 exempt from the tax under this act.

7 (2) A club, association, auxiliary, or other organization
8 affiliated with a school, church, hospital, parent cooperative

1 preschool, or nonprofit organization with a tax exempt status under
2 section 4q(1)(a) or (b) is not considered a separate person for
3 purposes of this exemption. As used in this section, "school" means
4 each elementary, middle, junior, or high school site within a local
5 school district that represents a district attendance area as
6 established by the board of the local school district.

7 Sec. 8. Any person **SUBJECT TO THE TAX LEVIED UNDER THIS ACT**
8 engaging in ~~2 or more places in~~ the same business or businesses
9 ~~taxable under this act,~~ **IN 2 OR MORE PLACES** shall file a
10 consolidated return covering all ~~the~~ business activities engaged
11 in ~~within~~ this state **AND MAY CLAIM 1 DEDUCTION ONLY AS ALLOWED IN**
12 **SECTION 4.**