

HOUSE BILL No. 6658

November 28, 2006, Introduced by Reps. Pearce, LaJoy, Rick Jones, Marleau, Green, Booher and Kahn 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 4cc.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4CC. (1) A SALE OF TANGIBLE PERSONAL PROPERTY PURCHASED
2 BY A PERSON ENGAGED IN THE BUSINESS OF CONSTRUCTING, ALTERING,
3 REPAIRING, OR IMPROVING REAL ESTATE FOR OTHERS IS EXEMPT FROM THE
4 TAX UNDER THIS ACT IF THE PROPERTY IS TO BE AFFIXED TO OR MADE A
5 STRUCTURAL PART OF A CHURCH FOOD PANTRY OR A COMMUNITY FOOD PANTRY.

6 (2) AS USED IN THIS SECTION:

7 (A) "CHURCH FOOD PANTRY" MEANS A FOOD PANTRY OWNED AND
8 OPERATED BY A REGULARLY ORGANIZED CHURCH.

9 (B) "COMMUNITY FOOD PANTRY" MEANS A FOOD PANTRY DESIGNATED BY
10 THE COMMUNITY FOUNDATION SERVING THE LOCAL UNIT OF GOVERNMENT IN

1 WHICH THE COMMUNITY FOOD PANTRY IS LOCATED AS THAT COMMUNITY
2 FOUNDATION'S FOOD BANK.

3 (C) "COMMUNITY FOUNDATION" MEANS THAT TERM AS DEFINED IN
4 SECTION 261 OF THE INCOME TAX ACT OF 1967, 1967 PA 281, MCL
5 206.261.

6 (D) "FOOD PANTRY" MEANS A BUILDING DEDICATED TO PROVIDING FOOD
7 RESOURCES FREE OF CHARGE TO LOW-INCOME FAMILIES DURING PERIODS OF
8 UNEXPECTED PERSONAL FINANCIAL CRISIS OR EMERGENCY SITUATIONS,
9 INCLUDING, BUT NOT LIMITED TO, WEATHER-RELATED EMERGENCIES OR OTHER
10 NATURAL DISASTERS.