

Act No. 436  
Public Acts of 2008  
Approved by the Governor  
January 9, 2009  
Filed with the Secretary of State  
January 9, 2009  
EFFECTIVE DATE: January 9, 2009

**STATE OF MICHIGAN  
94TH LEGISLATURE  
REGULAR SESSION OF 2008**

Introduced by Rep. Accavitti

# ENROLLED HOUSE BILL No. 4380

AN ACT to amend 2004 PA 175, entitled "An act to impose taxes and create credits and refundable credits to modify and equalize the impact of changes made to the general sales tax act and use tax act necessary to bring those taxes into compliance with the streamlined sales tax agreement so this state may participate in the streamlined sales tax system and governing board; to prescribe certain powers and duties of certain state departments; and to provide for the disbursement of certain proceeds," (MCL 205.171 to 205.191) by adding section 12.

*The People of the State of Michigan enact:*

Sec. 12. (1) For a transaction occurring after December 31, 1999, a taxpayer may calculate a credit and seek a refund from the department under this act in an amount equal to 6% of the consideration received by that taxpayer from an automobile manufacturer to reimburse that taxpayer for a discount or price reduction given on the sale of a motor vehicle to a member of a group designated by an automobile manufacturer as entitled to a price identified on the automobile manufacturer's invoice to the automobile dealer that the automobile manufacturer requires the automobile dealer to charge that vehicle purchaser, if all of the following conditions are met:

(a) The motor vehicle purchaser was not employed by that automobile manufacturer at the time the discount or price reduction was given.

(b) The taxpayer calculating the credit and seeking the refund did not reimburse himself or herself by adding sales tax on that portion of the sales price received from an automobile manufacturer.

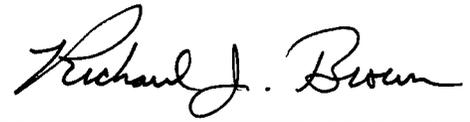
(c) The amount of the credit or refund does not exceed the actual amount of sales tax paid on that portion of the sales price received from an automobile manufacturer by the taxpayer calculating the credit and seeking the refund.

(2) At the option of the taxpayer, the credit and refund provided in this section may be applied to reduce the sales tax due and the procedures implementing those sales tax payment obligations.

Enacting section 1. This amendatory act does not take effect unless all of the following bills of the 94th Legislature are enacted into law:

- (a) House Bill No. 5555.
- (b) House Bill No. 5556.

This act is ordered to take immediate effect.



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Clerk of the House of Representatives



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Secretary of the Senate

Approved .....

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Governor