



Senate Fiscal Agency  
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BILL ANALYSIS

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Senate Bill 883 (as reported without amendment)  
Sponsor: Senator Nancy Cassis  
Committee: Finance

### **CONTENT**

The bill would amend the Streamlined Sales and Use Tax Revenue Equalization Act to allow a refund of the sales tax paid on a core charge attributable to a recycling fee, deposit, or disposal fee for a component, part, or battery for heavy earthmoving equipment.

A person who paid sales tax on such a core charge could calculate a credit and seek a refund from the Department of Treasury in an amount equal to the sales tax paid.

Proposed MCL 205.184a

Legislative Analyst: Suzanne Lowe

### **FISCAL IMPACT**

The bill would reduce sales tax revenue by approximately \$250,000 per year. Sales tax revenue is primarily distributed to the School Aid Fund and the General Fund, and to local units through constitutional and statutory revenue sharing.

Date Completed: 1-14-10

Fiscal Analyst: David Zin