

SUBSTITUTE FOR
HOUSE BILL NO. 4572

(as amended December 5, 2013)

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
(MCL 205.51 to 205.78) by adding section 4ee.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4EE. [(1)] NOTWITHSTANDING SECTION 4X(1)(B) AND (2), THE SALE
2 OF AVIATION GASOLINE, AVIATION JET FUEL, AND FUEL IS EXEMPT FROM
3 THE SALES TAX AT THE ADDITIONAL RATE OF 2% APPROVED BY THE ELECTORS
4 ON MARCH 15, 1994. AS USED IN THIS SECTION, "AVIATION GASOLINE",
5 "AVIATION JET FUEL", AND "FUEL" MEAN THOSE TERMS AS DEFINED IN
6 SECTIONS 4 AND 203 OF THE AERONAUTICS CODE OF THE STATE OF
7 MICHIGAN, 1945 PA 327, MCL 259.4 AND 259.203.

[(2) TWO YEARS AFTER THE EFFECTIVE DATE OF THE AMENDATORY ACT THAT
ADDED THIS SECTION, THE DEPARTMENT OF TREASURY SHALL PREPARE A REPORT TO
THE LEGISLATURE ESTIMATING ANY REVENUE FORGONE AND ANY DECREASE IN FUNDS
TRANSFERRED TO THE SCHOOL AID FUND CREATED IN SECTION 11 OF ARTICLE IX OF
THE STATE CONSTITUTION OF 1963, AS A RESULT OF THE EXEMPTION UNDER THIS
SECTION.]

8 Enacting section 1. This amendatory act does not take effect
9 unless all of the following bills of the 97th Legislature are
10 enacted into law:

1 (a) House Bill No. 4571.

2 (b) House Bill No. 4677.