## SENATE SUBSTITUTE FOR HOUSE BILL NO. 5261

A bill to amend 1937 PA 94, entitled "Use tax act," (MCL 205.91 to 205.111) by adding section 4bb.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 SEC. 4BB. BEGINNING JANUARY 1, 2014, THE TAX UNDER THIS ACT
- 2 DOES NOT APPLY TO A TRANSFER OF A VEHICLE, ORV, MANUFACTURED
- 3 HOUSING, AIRCRAFT, SNOWMOBILE, OR WATERCRAFT IF THE TRANSFEREE OR
- 4 PURCHASER IS THE FATHER-IN-LAW, MOTHER-IN-LAW, BROTHER-IN-LAW,
- SISTER-IN-LAW, SON-IN-LAW, DAUGHTER-IN-LAW, OR GRANDPARENT-IN-LAW 5
- 6 OF THE TRANSFEROR.