

HOUSE BILL No. 4655

May 1, 2013, Introduced by Reps. Yonker, Rendon, Lauwers and Callton and referred to the Committee on Tax Policy.

A bill to amend 2004 PA 175, entitled
"Streamlined sales and use tax revenue equalization act,"
by amending sections 9 and 11 (MCL 205.179 and 205.181).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 9. (1) Except as provided in subsection (2), there is
2 levied upon and there shall be collected from every person in this
3 state a specific tax on the privilege of storing, registering, or
4 transferring ownership of any vehicle other than a vehicle stored,
5 registered, or transferred by a new or used vehicle dealer licensed
6 by the department of state, ORV, manufactured housing, aircraft
7 other than a qualified aircraft under section 11, snowmobile, or
8 watercraft in this state at a rate of 6% of the ~~retail dollar value~~
9 ~~at the time of acquisition as determined by the department of~~

1 ~~treasury~~ **PRICE OF THE VEHICLE, ORV, MANUFACTURED HOUSING, AIRCRAFT,**
2 **SNOWMOBILE, OR WATERCRAFT.** The tax shall be paid by the transferee.
3 The tax on a vehicle, ORV, snowmobile, and watercraft shall be
4 collected by the secretary of state before the transfer of the
5 vehicle, ORV, snowmobile, or watercraft registration. The tax on an
6 aircraft shall be paid to the department. The tax on manufactured
7 housing shall be collected by the department of ~~consumer and~~
8 ~~industry services~~ **LICENSING AND REGULATORY AFFAIRS,** mobile home
9 commission, or its agent before the transfer of the certificate of
10 title.

11 (2) A transfer for purposes of resale or a transfer that is
12 exempt under any other exemption under the use tax act is exempt
13 from the tax levied under subsection (1). A transfer subject to tax
14 under the general sales tax act is exempt from the tax levied under
15 subsection (1).

16 (3) A credit against the tax levied under subsection (1) is
17 allowed for an amount equal to any use tax paid by the taxpayer on
18 the same property. The credit under this section shall not exceed
19 the tax imposed by this act.

20 Sec. 11. (1) Except as provided in subsection (2), there is
21 levied upon and there shall be collected from every person in this
22 state a specific tax for the privilege of storing, registering, or
23 transferring ownership in this state of a qualified aircraft at a
24 rate of 6% of the ~~retail value~~ **PRICE** of the aircraft. ~~at the time~~
25 ~~it first enters this state.~~ The transferee shall pay the tax to the
26 department. An aircraft is qualified if it was purchased outside of
27 this state and is used solely for personal, nonbusiness purposes

1 and if 1 of the following applies:

2 (a) The aircraft is purchased by a person who is not a
3 resident of this state at the time of purchase and is brought into
4 this state more than 90 days after the date of purchase.

5 (b) The aircraft is purchased by a person who is a resident of
6 this state at the time of purchase and is brought into this state
7 more than 360 days after the date of purchase.

8 (2) The storage, registration, or transfer of an aircraft for
9 purposes of resale or of an aircraft that is exempt under any other
10 exemption under the use tax act is exempt from the tax levied under
11 subsection (1).

12 (3) A credit against the tax levied under subsection (1) is
13 allowed in an amount equal to the amount by which any use tax on
14 the aircraft if paid exceeds the amount of the tax under this act,
15 which shall be refunded by the department.