

SENATE BILL No. 209

February 20, 2013, Introduced by Senators GREEN, JONES, ROBERTSON, CASWELL, ROCCA, PROOS, HANSEN, COLBECK, JANSEN, MEEKHOF, BRANDENBURG and GREGORY and referred to the Committee on Finance.

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
by amending section 4o (MCL 205.54o), as amended by 2004 PA 173.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4o. (1) The sale of tangible personal property for fund-
2 raising purposes by a school, church, hospital, parent cooperative
3 preschool, or nonprofit organization that has a tax exempt status
4 under section 4q(1)(a) or (b), **OR BY A VETERANS' ORGANIZATION THAT**
5 **IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(19) OF THE**
6 **INTERNAL REVENUE CODE, 26 USC 501,** and that has aggregate sales at
7 retail in the calendar year of less than \$5,000.00 are exempt from
8 the tax under this act.

9 (2) A club, association, auxiliary, or other organization
10 affiliated with a school, church, hospital, parent cooperative

1 preschool, or nonprofit organization with a tax exempt status under
2 section 4q(1)(a) or (b), **OR A CLUB, ASSOCIATION, AUXILIARY, OR**
3 **OTHER ORGANIZATION AFFILIATED WITH A VETERANS' ORGANIZATION THAT IS**
4 **EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(19) OF THE**
5 **INTERNAL REVENUE CODE, 26 USC 501,** is not considered a separate
6 person for purposes of this exemption. As used in this section,
7 "school" means each elementary, middle, junior, or high school site
8 within a local school district that represents a district
9 attendance area as established by the board of the local school
10 district.