

# SENATE BILL No. 210

February 20, 2013, Introduced by Senators GREEN, CASWELL, JONES, ROBERTSON, 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) and that has aggregate sales at  
5       retail in the calendar year of less than ~~\$5,000.00~~ **\$25,000.00** are  
6       exempt from the tax under this act.

7       (2) A club, association, auxiliary, or other organization  
8       affiliated with a school, church, hospital, parent cooperative  
9       preschool, or nonprofit organization with a tax exempt status under  
10      section 4q(1)(a) or (b) is not considered a separate person for

1 purposes of this exemption. As used in this section, "school" means  
2 each elementary, middle, junior, or high school site within a local  
3 school district that represents a district attendance area as  
4 established by the board of the local school district.