

Act No. 248
Public Acts of 2014
Approved by the Governor
June 21, 2014
Filed with the Secretary of State
June 27, 2014
EFFECTIVE DATE: June 27, 2014

**STATE OF MICHIGAN
97TH LEGISLATURE
REGULAR SESSION OF 2014**

Introduced by Reps. Cotter, Franz and Santana

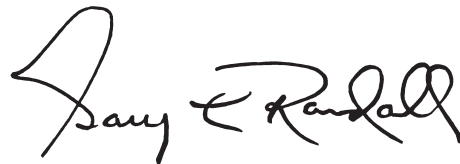
ENROLLED HOUSE BILL No. 5261

AN ACT to amend 1937 PA 94, entitled "An act to provide for the levy, assessment, and collection of a specific excise tax on the storage, use, or consumption in this state of tangible personal property and certain services; to appropriate the proceeds of that tax; to prescribe penalties; and to make appropriations," (MCL 205.91 to 205.111) by adding section 4bb.

The People of the State of Michigan enact:

Sec. 4bb. Beginning January 1, 2014, the tax under this act does not apply to a transfer of a vehicle, ORV, manufactured housing, aircraft, snowmobile, or watercraft if the transferee or 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 of the transferor.

This act is ordered to take immediate effect.



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Clerk of the House of Representatives



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Secretary of the Senate

Approved

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Governor