

HOUSE BILL No. 4115

January 31, 2017, Introduced by Reps. Leutheuser, Kahle, Lucido, Hughes, VanderWall, Canfield, Pagel, Brann and Kosowski and referred to the Committee on Tax Policy.

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~~ **\$10,000.00** 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
11 purposes of this exemption. As used in this section, "school" means

1 each elementary, middle, junior, or high school site within a local
2 school district that represents a district attendance area as
3 established by the board of the local school district.