

# HOUSE BILL NO. 6234

June 16, 2022, Introduced by Reps. Glanville, LaGrand, Steckloff, Aiyash, Brenda Carter and Kuppa and referred to the Committee on Tax Policy.

A bill to amend 1933 PA 167, entitled  
"General sales tax act,"  
(MCL 205.51 to 205.78) by adding section 4gg.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 4gg. (1) The sale of a used electric vehicle is exempt  
2 from the tax imposed by this act.

3       (2) As used in this section:

4       (a) "Electric vehicle" means that term as defined in section  
5 801(7) (b) of the Michigan vehicle code, 1949 PA 300, MCL 257.801.

1           (b) "Used electric vehicle" means an electric vehicle that is  
2 a used vehicle.

3           (c) "Used vehicle" means a used or second-hand vehicle as that  
4 term is defined in section 78 of the Michigan vehicle code, 1949 PA  
5 300, MCL 257.78.