

**STREAMLINED SALES AND USE TAX REVENUE EQUALIZATION ACT (EXCERPT)**  
**Act 175 of 2004**

**205.179 Storing, registering, or transferring ownership of vehicle; tax; exemption; credit.**

Sec. 9. (1) Except as provided in subsection (2), there is levied upon and there shall be collected from every person in this state a specific tax on the privilege of storing, registering, or transferring ownership of any vehicle other than a vehicle stored, registered, or transferred by a new or used vehicle dealer licensed by the department of state, ORV, manufactured housing, aircraft other than a qualified aircraft under section 11, snowmobile, or watercraft in this state at a rate of 6% of the retail dollar value at the time of acquisition as determined by the department of treasury. The tax shall be paid by the transferee. The tax on a vehicle, ORV, snowmobile, and watercraft shall be collected by the secretary of state before the transfer of the vehicle, ORV, snowmobile, or watercraft registration. The tax on an aircraft shall be paid to the department. The tax on manufactured housing shall be collected by the department of consumer and industry services, mobile home commission, or its agent before the transfer of the certificate of title.

(2) A transfer for purposes of resale or a transfer that is exempt under any other exemption under the use tax act is exempt from the tax levied under subsection (1). A transfer subject to tax under the general sales tax act is exempt from the tax levied under subsection (1).

(3) A credit against the tax levied under subsection (1) is allowed for an amount equal to any use tax paid by the taxpayer on the same property. The credit under this section shall not exceed the tax imposed by this act.

**History:** 2004, Act 175, Eff. Sept. 1, 2004.