

GENERAL SALES TAX ACT (EXCERPT)
Act 167 of 1933

205.52a Reduction of tax on vehicle for which special registration secured; limitation; certification.

Sec. 2a. (1) For a sale at retail to a person of a vehicle for which a special registration is secured pursuant to section 226(9) of the Michigan vehicle code, 1949 PA 300, MCL 257.226, the tax imposed under this act shall be reduced by the sum of the following amounts:

(a) The use tax imposed on the vehicle by the state to which the vehicle was removed and in which it is registered.

(b) The amount obtained, even if negative, by subtracting the sales tax that would have been imposed on the vehicle by the state to which the vehicle was removed and in which it is registered if the vehicle had been purchased in that state, from the tax otherwise due under this act.

(2) The reduction in the tax made pursuant to subsection (1) shall not exceed the tax otherwise due under this act.

(3) The person purchasing the vehicle shall furnish to the seller a certification, on a form prescribed by the department, containing the name, address, and signature of the purchaser, a statement indicating the vehicle shall be primarily used, stored, and registered outside of this state, and the name of the jurisdiction in which the vehicle shall be registered.

History: Add. 1984, Act 228, Imd. Eff. July 30, 1984;—Am. 2004, Act 173, Eff. Sept. 1, 2004.