

GENERAL SALES TAX ACT (EXCERPT)
Act 167 of 1933

205.54e Sales of vehicles to members of armed forces.

Sec. 4e. A sale of a vehicle from a Michigan retailer for titling and registration in his or her home state of residency or domicile to a nonresident person of Michigan actually serving in the United States armed forces is exempt from the tax under this act. At the time of sale or purchase, the purchaser shall provide a sworn statement to the vendor from the immediate commanding officer of the purchaser certifying that the purchaser claiming the exemption is a member of the armed forces on active duty and furnishing the recorded domiciliary or home address of the purchaser.

History: Add. 1969, Act 204, Imd. Eff. Aug. 6, 1969;—Am. 2004, Act 173, Eff. Sept. 1, 2004.