

**GENERAL SALES TAX ACT (EXCERPT)**  
**Act 167 of 1933**

**205.54m Sale of rail freight or passenger cars, locomotives or other rolling stock, roadway machines and certain work equipment; exemption.**

Sec. 4m. A sale of rail freight or passenger cars, locomotives or other rolling stock, roadway machines and work equipment primarily of a flanged wheel nature, accessories, attachments including parts and materials used for repair, lubricants, or fuel, used in rail operations is exempt from the tax under this act. This exemption does not include vehicles licensed and titled for use on public highways.

**History:** Add. 1993, Act 238, Imd. Eff. Nov. 15, 1993;—Am. 2004, Act 173, Eff. Sept. 1, 2004.

**Compiler's note:** Another Sec. 4m, as added by Act 325 of 1993, was originally compiled at MCL 205.54m[1], to distinguish it from this Sec. 4m, as added by Act 238 of 1993. Former MCL 205.54m[1], which pertained to sale of material purchased in business of constructing, altering, repairing, or improving real estate, was repealed by Act 173 of 2004, Eff. Sept. 1, 2004.