

GENERAL SALES TAX ACT (EXCERPT)
Act 167 of 1933

205.54n Sale of electricity, natural or artificial gas, home heating fuels, or steam; exemption from sales tax at additional rate; application of additional rate.

Sec. 4n. The sale for residential use of electricity, natural or artificial gas, or home heating fuels is exempt from the sales tax at the additional rate of 2% approved by the electors on March 15, 1994. For purposes of applying the sales tax at the additional rate of 2% to the sale of electricity, natural or artificial gas, or steam, the taxpayer, with respect to all its customers to which the additional rate of 2% applies, shall prorate usage for a period that includes May 1, 1994 based on the number of days occurring after April 30, 1994 if the taxpayer has 100,000 or more customers in this state. If the taxpayer has less than 100,000 customers in this state, the taxpayer shall either prorate usage for a period that includes May 1, 1994 based on the number of days occurring after April 30, 1994, or shall apply the additional rate of 2% beginning with the first bill that covers a usage period that begins after April 30, 1994.

History: Add. 1994, Act 111, Imd. Eff. Apr. 29, 1994.

Compiler's note: Another Sec. 4n, as added by Act 156 of 1994, was compiled at MCL 205.54n[1] to distinguish it from this Sec. 54n, deriving from Act 111 of 1994. Former MCL 205.54n[1], which pertained to sales of tangible personal property not for resale, was repealed by Act 258 of 1998, Imd. Eff. July 17, 1998. See now MCL 205.54q.