

GENERAL SALES TAX ACT (EXCERPT)
Act 167 of 1933

205.54p Property offered to or made structural part of sanctuary; exemption; “regularly organized church or house of religious worship” and “sanctuary” defined.

Sec. 4p. (1) A sale of tangible personal property purchased by a person engaged in the business of constructing, altering, repairing, or improving real estate for others if the property is to be affixed to or made a structural part of a sanctuary is exempt from the tax under this act.

(2) As used in this section:

(a) "Regularly organized church or house of religious worship" means a religious organization qualified under section 501(c)(3) of the internal revenue code, 26 USC 501.

(b) "Sanctuary" means only that portion of a building that is owned and occupied by a regularly organized church or house of religious worship that is used predominantly and regularly for public worship. Sanctuary includes a sanctuary to be constructed that will be owned and occupied by a regularly organized church or house of religious worship and that will be used predominantly and regularly for public worship.

History: Add. 1998, Act 274, Imd. Eff. July 22, 1998;—Am. 2004, Act 173, Eff. Sept. 1, 2004.