

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

**205.61 Motor vehicle used as partial payment; value.**

Sec. 11. In a taxable sale at retail of a motor vehicle where another motor vehicle is used as partial payment of the purchase price, the value of the motor vehicle used as partial payment is that value agreed to by the parties to the sale as evidenced by the signed statement executed under section 251 of the Michigan vehicle code, 1949 PA 300, MCL 257.251.

**History:** Add. 2004, Act 173, Eff. Sept. 1, 2004.

**Compiler's note:** Former MCL 205.61, which pertained to failure or refusal to file tax return, was repealed by Act 164 of 1980, Eff. Sept. 17, 1980.