

USE TAX ACT (EXCERPT)
Act 94 of 1937

205.94n Electricity, natural gas, and home heating fuels for residential use; exemption from use tax at additional rate.

Sec. 4n. The consumption of electricity, natural gas, and home heating fuels for residential use is exempt from the use tax at the additional rate of 2% approved by the electors on March 15, 1994.

History: Add. 1993, Act 326, Eff. May 1, 1994.