

Act No. 413
Public Acts of 2012
Approved by the Governor
December 20, 2012
Filed with the Secretary of State
December 20, 2012
EFFECTIVE DATE: December 20, 2012

**STATE OF MICHIGAN
96TH LEGISLATURE
REGULAR SESSION OF 2012**

Introduced by Rep. Huuki

ENROLLED HOUSE BILL No. 6011

AN ACT to amend 1937 PA 94, entitled "An act to provide for the levy, assessment, and collection of a specific excise tax on the storage, use, or consumption in this state of tangible personal property and certain services; to appropriate the proceeds of that tax; to prescribe penalties; and to make appropriations," (MCL 205.91 to 205.111) by adding section 4aa.

The People of the State of Michigan enact:

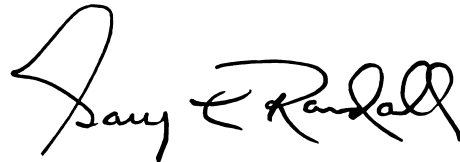
Sec. 4aa. (1) Subject to subsection (2), the tax under this act does not apply to the storage, use, or consumption of tangible personal property sold to a taxpayer for use as or at mineral-producing property.

(2) The property under subsection (1) is exempt only to the extent that the property is used for the exempt purposes stated in this section. The exemption is limited to the percentage of exempt use to total use determined by a reasonable formula or method approved by the department.

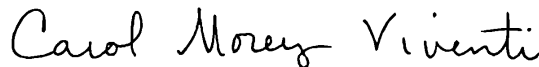
(3) As used in this section, "mineral-producing property" and "taxpayer" mean those terms as defined in section 2 of the nonferrous metallic minerals extraction severance tax act.

Enacting section 1. This amendatory act does not take effect unless House Bill No. 6008 of the 96th Legislature is enacted into law.

This act is ordered to take immediate effect.



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Clerk of the House of Representatives



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Secretary of the Senate

Approved

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Governor