

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

**205.54o School, church, hospital, parent cooperative preschool, or nonprofit organization; sales of tangible personal property for fund-raising purposes; exemption; “school” defined.**

Sec. 4o. (1) The sale of tangible personal property for fund-raising purposes by a school, church, hospital, parent cooperative preschool, or nonprofit organization that has a tax exempt status under section 4q(1)(a) or (b) and that has aggregate sales at retail in the calendar year of less than \$5,000.00 are exempt from the tax under this act.

(2) A club, association, auxiliary, or other organization affiliated with a school, church, hospital, parent cooperative preschool, or nonprofit organization with a tax exempt status under section 4q(1)(a) or (b) is not considered a separate person for purposes of this exemption. As used in this section, “school” means each elementary, middle, junior, or high school site within a local school district that represents a district attendance area as established by the board of the local school district.

**History:** Add. 1994, Act 156, Imd. Eff. June 13, 1994;—Am. 2004, Act 173, Eff. Sept. 1, 2004.

**Compiler's note:** The cite to section 4(n)(1)(a) or (b) in subsections (1) and (2) was originally compiled as MCL 205.54n[1], was repealed by Act 258 of 1988, Imd. Eff. July 17, 1998, and pertained to sales of tangible personal property. See now MCL 205.54q.