

# HOUSE BILL No. 4663

May 11, 1999, Introduced by Reps. Julian, Richner, Tesanovich, Birkholz, Howell, Kuipers, Ehardt, LaSata, Middaugh, Bishop, Hager, Voorhees, Bovin and Sanborn and referred to the Committee on Tax Policy.

A bill to amend 1937 PA 94, entitled  
"Use tax act,"  
(MCL 205.91 to 205.111) by adding section 8.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1        SEC. 8. IF A TAXPAYER ACCEPTS RETURNED TANGIBLE PERSONAL  
2 PROPERTY FOR A CREDIT OR REFUND, THE TAXPAYER SHALL REFUND TO THE  
3 PERSON WHO RETURNED THE PROPERTY FOR A REFUND, OR CREDIT TO THE  
4 PERSON WHO RETURNED THE PROPERTY FOR A CREDIT, ANY TAX LEVIED  
5 UNDER THIS ACT THAT THE TAXPAYER ADDED TO THE SALE PRICE AT THE  
6 TIME THE TANGIBLE PERSONAL PROPERTY WAS ORIGINALLY SOLD.