

HOUSE BILL No. 6047

September 28, 2000, Introduced by Reps. Gosselin, Bradstreet and Bishop 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 4w.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 SEC. 4W. (1) EXCEPT AS PROVIDED IN SUBSECTION (2), THE TAX
- 2 UNDER THIS ACT DOES NOT APPLY TO THE STORAGE, USE, OR CONSUMPTION
- 3 OF TANGIBLE PERSONAL PROPERTY IF THE SELLER OF THAT PROPERTY IS
- 4 NOT LOCATED WITHIN THIS STATE AND IS NOT LICENSED UNDER THIS ACT
- **5** OR THE GENERAL SALES TAX ACT, 1933 PA 167, MCL 205.51 TO 205.78.
- 6 (2) SUBSECTION (1) DOES NOT APPLY TO THE STORAGE, USE, OR
- 7 CONSUMPTION OF MOTOR VEHICLES, WATERCRAFT, OR AIRCRAFT.

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