

SUBSTITUTE FOR
SENATE BILL NO. 184

(As amended June 30, 2004)

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) Beginning January 1, 2005, the tax levied
2 under this act does not apply to the transfer of a motor vehicle
3 from a regularly organized church or house of religious worship
4 that received the motor vehicle as a donation to a qualified
5 recipient.
6 (2) As used in this section:
7 (a) "Qualified recipient" means an individual certified by
8 the regularly organized church or house of religious worship as
9 meeting all of the following qualifications:
10 <<(i) Before October 1, 2005, all of the following qualifications:>>
11 <<(A)>> The individual receives or, if he or she applied, would
be eligible to receive public assistance through a program

Senate Bill No. 184 as amended June 29 and 30, 2004

1 created and administered under the social welfare act, 1939 PA
2 280, MCL 400.1 to 400.119b.

3 <<(B)>> The individual has a valid Michigan operator's or
4 chauffeur's license.
5 <<

6

7 >>

8 <<(C)>> Public transportation is not reasonably available to the
9 individual, the individual has no other reliable means by which
10 to commute to his or her place of employment, and the individual
11 will use the eligible vehicle as his or her primary means of
12 transportation to commute to and from his or her place of
13 employment.
14 <<

15 >>

16 <<(D)>> If the individual is currently employed for not less
17 than an average of 20 hours per week, the individual requires an
18 automobile to retain his or her current employment or to accept a
19 verified offer of employment in a position that is demonstrably
20 superior to his or her current position of employment.

21 <<(E)>> If the individual is not currently employed or is
22 employed for less than an average of 20 hours per week, the
23 individual requires an automobile to accept a verified offer of
24 employment of not less than an average of 20 hours per week and
25 cannot begin employment in that position without an automobile.

<<(ii) After September 30, 2005, all of the following qualifications:

(A) The individual receives or, if he or she applied, would be
eligible to receive public assistance through a program created and
administered under the social welfare act, 1939 PA 280, MCL 400.1 to
400.119b, or the individual has a total household income below 200% of
the federal poverty guidelines updated annually in the federal register
of the United States department of health and human services.

(B) The individual has a valid Michigan operator's or chauffeur's
license.>>

26 (b) "Regularly organized church or house of religious
27 worship" means a religious organization qualified under section
S01325'03 (S-1)

1 501(c)(3) of the internal revenue code of 1986.