

# HOUSE BILL No. 4207

February 5, 2009, Introduced by Reps. Pearce, McMillin, Opsommer, Lori, Agema, Green, Bolger, Tyler, Kurtz and DeShazor and referred to the Committee on Tax Policy.

A bill to amend 1933 PA 167, entitled  
"General sales tax act,"  
(MCL 205.51 to 205.78) by adding section 4ff.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1        SEC. 4FF. (1) A SALE OF TANGIBLE PERSONAL PROPERTY PURCHASED  
2 BY A PERSON ENGAGED IN THE BUSINESS OF CONSTRUCTING, ALTERING,  
3 REPAIRING, OR IMPROVING REAL ESTATE FOR OTHERS IS EXEMPT FROM THE  
4 TAX UNDER THIS ACT IF THE PROPERTY IS TO BE AFFIXED TO OR MADE A  
5 STRUCTURAL PART OF A CHURCH FOOD PANTRY OR A COMMUNITY FOOD PANTRY.

6        (2) AS USED IN THIS SECTION:

7        (A) "CHURCH FOOD PANTRY" MEANS A FOOD PANTRY OWNED AND  
8 OPERATED BY A REGULARLY ORGANIZED CHURCH.

9        (B) "COMMUNITY FOOD PANTRY" MEANS A FOOD PANTRY DESIGNATED BY  
10 THE COMMUNITY FOUNDATION SERVING THE LOCAL UNIT OF GOVERNMENT IN  
11 WHICH THE COMMUNITY FOOD PANTRY IS LOCATED AS THAT COMMUNITY

1 FOUNDATION'S FOOD BANK.

2 (C) "COMMUNITY FOUNDATION" MEANS THAT TERM AS DEFINED IN  
3 SECTION 261 OF THE INCOME TAX ACT OF 1967, 1967 PA 281, MCL  
4 206.261.

5 (D) "FOOD PANTRY" MEANS A BUILDING DEDICATED TO PROVIDING FOOD  
6 RESOURCES FREE OF CHARGE TO LOW-INCOME FAMILIES DURING PERIODS OF  
7 UNEXPECTED PERSONAL FINANCIAL CRISIS OR EMERGENCY SITUATIONS,  
8 INCLUDING, BUT NOT LIMITED TO, WEATHER-RELATED EMERGENCIES OR OTHER  
9 NATURAL DISASTERS.