

HOUSE BILL No. 5933

September 20, 2012, Introduced by Reps. Genetski, Nesbitt, Lori, Franz, MacGregor,
Somerville, Forlini, Poleski and Zorn 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 4dd.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4DD. FOR TAXES LEVIED AFTER DECEMBER 31, 2011, A SALE OF
2 TANGIBLE PERSONAL PROPERTY TO A PERSON DIRECTLY ENGAGED IN THE
3 BUSINESS OF CONSTRUCTING, ALTERING, REPAIRING, OR IMPROVING REAL
4 ESTATE FOR OTHERS TO THE EXTENT THAT THE PROPERTY IS AFFIXED TO AND
5 MADE A STRUCTURAL PART OF A COUNTY JAIL IS EXEMPT FROM THE TAX
6 UNDER THIS ACT. AS USED IN THIS SECTION, "COUNTY JAIL" MEANS A
7 FACILITY OPERATED BY A COUNTY FOR THE PHYSICAL DETENTION AND
8 CORRECTION OF PERSONS CHARGED WITH OR CONVICTED OF CRIMINAL
9 OFFENSES AND ORDINANCE VIOLATIONS, PERSONS FOUND GUILTY OF CIVIL OR
10 CRIMINAL CONTEMPT, AND JUVENILES DETAINED BY COURT ORDER.