

USE TAX ACT (EXCERPT)
Act 94 of 1937

**205.94z Certain property affixed to or made structural part of qualified convention facility;
"qualified convention facility" defined.**

Sec. 4z. The tax levied under this act does not apply to tangible personal property acquired before January 1, 2016 by a person engaged in the business of altering, repairing, or improving real estate for others if the property is to be affixed to or made a structural part of a qualified convention facility under the regional convention facility authority act, 2008 PA 554, MCL 141.1351 to 141.1379. As used in this subdivision, "qualified convention facility" means that term as defined in section 5 of the regional convention facility authority act, 2008 PA 554, MCL 141.1355.

History: Add. 2008, Act 555, Eff. Jan. 20, 2009;—Am. 2014, Act 54, Imd. Eff. Mar. 25, 2014.