

HOUSE SUBSTITUTE FOR
SENATE BILL NO. 415

A bill to amend 1937 PA 94, entitled
"Use tax act,"
(MCL 205.91 to 205.111) by adding section 4bb.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4BB. (1) NOTWITHSTANDING SECTION 4K(1)(A) AND (2), THE
2 SALE OF AVIATION GASOLINE, AVIATION JET FUEL, AND FUEL IS EXEMPT
3 FROM THE USE TAX AT THE ADDITIONAL RATE OF 2% APPROVED BY THE
4 ELECTORS ON MARCH 15, 1994. AS USED IN THIS SECTION, "AVIATION
5 GASOLINE", "AVIATION JET FUEL", AND "FUEL" MEAN THOSE TERMS AS
6 DEFINED IN SECTIONS 4 AND 203 OF THE AERONAUTICS CODE OF THE STATE
7 OF MICHIGAN, 1945 PA 327, MCL 259.4 AND 259.203.
8 (2) TWO YEARS AFTER THE EFFECTIVE DATE OF THE AMENDATORY ACT
9 THAT ADDED THIS SECTION, THE DEPARTMENT OF TREASURY SHALL PREPARE A
10 REPORT TO THE LEGISLATURE ESTIMATING ANY REVENUE FORGONE AND ANY

1 DECREASE IN FUNDS TRANSFERRED TO THE SCHOOL AID FUND CREATED IN
2 SECTION 11 OF ARTICLE IX OF THE STATE CONSTITUTION OF 1963, AS A
3 RESULT OF THE EXEMPTION UNDER THIS SECTION.

4 Enacting section 1. This amendatory act does not take effect
5 unless all of the following bills of the 97th Legislature are
6 enacted into law:

7 (a) House Bill No. 4571.

8 (b) House Bill No. 4572.

9 (c) House Bill No. 4677.