



HOUSE BILL No. 4604

March 15, 1995, Introduced by Rep. Perricone and referred to the Committee on Tax Policy.

A bill to amend section 52 of Act No. 228 of the Public Acts of 1975, entitled
"Single business tax act,"
being section 208.52 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 52 of Act No. 228 of the Public Acts of
2 1975, being section 208.52 of the Michigan Compiled Laws, is
3 amended to read as follows:

4 Sec. 52. Sales of tangible personal property are in this
5 state if:

6 (a) The property is shipped or delivered to a purchaser,
7 other than the United States government, within this state
8 regardless of the free on board point or other conditions of the
9 sales.

1 (b) The property is shipped from an office, store,
2 warehouse, factory, or other place of storage in this state and
3 the purchaser is the United States government. ~~, or the taxpayer~~
4 ~~is not taxable in the state of the purchaser.~~ For the purposes
5 of this subdivision only, "state" means any state of the United
6 States, the District of Columbia, the commonwealth of Puerto
7 Rico, any territory or possession of the United States, or polit-
8 ical subdivision thereof.