



**House  
Legislative  
Analysis  
Section**

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**SBT FILING THRESHOLD:  
REPLACE WITH EXEMPTION**

**House Bill 5006**

**Sponsor: Rep. John Pappageorge**

**Committee: Tax Policy**

**Complete to 5-1-00**

**A SUMMARY OF HOUSE BILL 5006 AS INTRODUCED 10-19-99**

The Single Business Tax Act contains a gross receipts filing threshold of \$250,000. That is, a firm with apportioned or allocated gross receipts below that amount need not file a return or pay the tax. The bill would make that threshold apply only for tax years before January 1, 2000 and replace the filing threshold from then on with a \$250,000 exemption. That is, all firms would be able to deduct \$250,000 from their tax base.

MCL 208.9 and 208.73

House Bill 5006 (5-1-00)

Analyst: C. Couch

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■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.