

**SUBSTITUTE FOR
SENATE BILL NO. 308**

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
(MCL 205.51 to 205.78) by adding section 4h.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4H. (1) A PERSON SUBJECT TO TAX UNDER THIS ACT SHALL
2 EXCLUDE FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THE
3 TAX THE SALE OF A CASKET AND OTHER OUTSIDE BURIAL CONTAINER FOR
4 THE BURIAL OF ANY VETERAN.

5 (2) AS USED IN THIS SECTION, "VETERAN" MEANS A PERSON OF
6 EITHER SEX WHO MEETS ALL OF THE FOLLOWING QUALIFICATIONS:

7 (A) WAS A RESIDENT OF THIS STATE AT LEAST 6 MONTHS BEFORE
8 ENTERING THE ARMED FORCES OF THE UNITED STATES OR WAS A RESIDENT
9 OF THIS STATE FOR AT LEAST 5 YEARS BEFORE HIS OR HER DEATH.

10 (B) SERVED IN THE ARMED FORCES DURING A PERIOD OF WAR OR
11 CONFLICT DESCRIBED UNDER 1965 PA 190, MCL 35.61 AND 35.62.

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1 (C) WAS DISCHARGED FROM SERVICE IN THE ARMED FORCES UNDER
2 HONORABLE CONDITIONS OR DIED WHILE IN SERVICE NOT AS A RESULT OF
3 HIS OR HER OWN MISCONDUCT.