



# HOUSE BILL No. 5552

April 11, 2000, Introduced by Rep. Clarke and referred to the Committee on Tax Policy.

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

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1        SEC. 4AA. A PERSON SUBJECT TO THE TAX UNDER THIS ACT MAY  
2 EXCLUDE FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THE  
3 TAX THE SALE OF TANGIBLE PERSONAL PROPERTY TO A PERSON DIRECTLY  
4 ENGAGED IN THE BUSINESS OF CONSTRUCTING, ALTERING, REPAIRING, OR  
5 IMPROVING REAL ESTATE FOR OTHERS TO THE EXTENT THAT THE PROPERTY  
6 IS AFFIXED TO AND MADE A STRUCTURAL PART OF THE REAL ESTATE OF A  
7 SCHOOL DISTRICT, LOCAL ACT SCHOOL DISTRICT, OR INTERMEDIATE  
8 SCHOOL DISTRICT, AS THOSE TERMS ARE DEFINED IN THE REVISED SCHOOL  
9 CODE, 1976 PA 451, MCL 380.1 TO 380.1852.