

**SENATE BILL NO. 289**

February 10, 1999, Introduced by Senators STILLE, BYRUM,  
MC COTTER, MC MANUS, SHUGARS, KOIVISTO, BENNETT, YOUNG,  
GOSCHKA and JAYE and referred to the Committee on Finance.

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

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

**1** SEC. 4S. A PERSON SUBJECT TO TAX UNDER THIS ACT MAY EXCLUDE  
**2** FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THIS TAX THE  
**3** SALE OF A TEXTBOOK REQUIRED FOR TAKING A COURSE FOR CREDIT AT AN  
**4** INSTITUTION OF POSTSECONDARY EDUCATION.