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USE TAX EXEMPTION: VEHICLE BOUGHT OVERSEAS IN MILITARY

House Bill 4976

Sponsor: Rep. Alan Sanborn

Committee: Tax Policy

Complete to 8-30-01

A SUMMARY OF HOUSE BILL 4976 AS INTRODUCED 6-19-01

The bill would amend the Use Tax Act to exempt from the tax a motor vehicle purchased overseas for titling and registration in Michigan by a person serving in the Armed Forces of the United States who claims Michigan as his or her home state of residence or domicile. To claim the exemption, a person would have to provide to the secretary of state at the time of registration a sworn statement from his or her immediate commanding officer furnishing the person's recorded home or domiciliary address, as well as certification that the person was a member of the armed forces on active duty.

MCL 205.94w

House Bill 4976 (8-30-01)

Analyst: C. Couch

■ 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.