

HOUSE BILL No. 4306

February 20, 2001, Introduced by Rep. Gosselin and referred to the Committee on Tax Policy.

A bill to amend 1937 PA 94, entitled
"Use tax act,"
(MCL 205.91 to 205.111) by adding section 4w.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4W. (1) EXCEPT AS PROVIDED IN SUBSECTION (2), THE TAX
2 UNDER THIS ACT DOES NOT APPLY TO THE STORAGE, USE, OR CONSUMPTION
3 OF TANGIBLE PERSONAL PROPERTY IF THE SELLER OF THAT PROPERTY IS
4 NOT LOCATED WITHIN THIS STATE AND IS NOT LICENSED UNDER THIS ACT
5 OR THE GENERAL SALES TAX ACT, 1933 PA 167, MCL 205.51 TO 205.78.
6 (2) SUBSECTION (1) DOES NOT APPLY TO THE STORAGE, USE, OR
7 CONSUMPTION OF MOTOR VEHICLES, WATERCRAFT, OR AIRCRAFT.