

# SENATE BILL No. 632

September 19, 2001, Introduced by Senator YOUNG 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 4aa.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4AA. (1) THE TAX LEVIED UNDER THIS ACT DOES NOT APPLY  
2 TO ELECTRONIC COMMERCE FOR A PERIOD BEGINNING ON THE DATE THE  
3 AMENDATORY ACT THAT ADDED THIS SECTION IS ENACTED INTO LAW AND  
4 FOR A PERIOD ENDING 3 YEARS AFTER THAT ENACTMENT DATE.

5 (2) AS USED IN THIS ACT:

6 (A) "ELECTRONIC COMMERCE" MEANS ANY TRANSACTION CONDUCTED  
7 OVER THE INTERNET OR THROUGH INTERNET ACCESS THAT IS A SALE,  
8 LEASE, LICENSE, OFFER, OR DELIVERY OF PROPERTY, GOODS, SERVICES,  
9 OR INFORMATION, WHETHER OR NOT FOR CONSIDERATION.

10 (B) "INTERNET" MEANS COLLECTIVELY ANY OF THE COMPUTER OR  
11 TELECOMMUNICATIONS FACILITIES, INCLUDING EQUIPMENT AND OPERATING

1 SOFTWARE THAT COMPRISE THE INTERCONNECTED WORLDWIDE NETWORK OF  
2 NETWORKS THAT EMPLOY TRANSMISSION CONTROL PROTOCOL/INTERNET PRO-  
3 TOCOL OR ANY PREDECESSOR OR SUCCESSOR PROTOCOLS TO COMMUNICATE  
4 INFORMATION OF ALL KINDS BY WIRE OR RADIO.