

# HOUSE BILL No. 5298

November 13, 2003, Introduced by Rep. Wenke and referred to the Committee on Tax Policy.

A bill to amend 1933 PA 167, entitled  
"General sales tax act,"  
by amending sections 4o and 8 (MCL 205.54o and 205.58), section  
4o as added by 1994 PA 156.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 4o. (1) A person subject to tax under this act with  
2 aggregate sales at retail in the calendar year of less than  
3 ~~—\$5,000.00—~~ **\$7,500.00** and not operating for profit who is a  
4 school, church, hospital, parent cooperative preschool, or  
5 nonprofit organization with a tax exempt status under section  
6 ~~—4n(1)(a) or (b)—~~ **4q(1)(a) or (b)** may exclude from the proceeds  
7 used for the computation of the tax the sales of tangible  
8 personal property for fund-raising purposes.

9       (2) A club, association, auxiliary, or other organization  
10 affiliated with a school, church, hospital, parent cooperative

1 preschool, or nonprofit organization with a tax exempt status  
2 under section ~~4n(1)(a) or (b)~~ **4q(1)(a) or (b)** is not considered  
3 a separate person for purposes of this exemption. As used in  
4 this section, "school" means each elementary, middle, junior, or  
5 high school site within a local school district that represents a  
6 district attendance area as established by the board of the local  
7 school district.

8       Sec. 8. ~~Consolidated returns.~~ Any person **subject to the**  
9 **tax levied under this act** engaging in ~~2 or more places in~~ the  
10 same business or businesses ~~taxable under this act,~~ **in 2 or**  
11 **more places** shall file a consolidated return covering all ~~such~~  
12 business activities ~~engaged in within~~ **in** this state and ~~shall~~  
13 ~~be entitled to~~ **may** deduct 1 exemption only ~~in the amount of~~  
14 ~~\$50.00 per month~~ as allowed in section 4.