

HOUSE BILL No. 5583

February 19, 2004, Introduced by Reps. Kolb, Milosch, Tobocman and Sak and referred to the Committee on Tax Policy.

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

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4h. (1) Beginning January 1, 2004 through December 31,
2 2006, a person subject to the tax under this act may exclude from
3 the gross proceeds used for the computation of the tax not more
4 than \$1,000.00 of sales of tangible property for a solar, wind,
5 or water energy conversion device used to supply converted solar,
6 wind, or water energy for heating, cooling, or electrifying an
7 existing or new residential or commercial building.

8 (2) As used in this section:

9 (a) "Solar, wind, or water energy conversion device" means a
10 mechanism or series of mechanisms designed primarily to collect,
11 convert, transfer, or store for future use solar, wind, or water

1 energy for the purposes of heating, cooling, or electric supply
2 but not those parts of a heating, cooling, or electric supply
3 system that would be required regardless of the energy source
4 being utilized.

5 (b) "Water energy conversion device" includes only those
6 devices that utilize the temperature differences between low and
7 high water levels.

8 (3) For the purposes of this section, "commercial building"
9 excludes any building owned by a corporation that has as any part
10 of its business the designing or building of solar, wind, or
11 water energy conversion devices for resale.