

HOUSE BILL No. 6068

July 6, 2004, Introduced by Rep. Kooiman 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 4y.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4y. (1) The tax levied under this act does not apply
2 to the storage, use, or consumption of tangible personal property
3 acquired by a person engaged in the business of constructing real
4 estate for others if the property is to be affixed to or made a
5 structural part of an arts building owned and operated by an
6 organization exempt under section 501(c)(3) of the internal
7 revenue code.

8 (2) As used in this section:

9 (a) "Art" or "arts" means an original, visual creation
10 executed in any size or shape, in any media, and using any
11 combination of materials.

1 (b) "Arts building" means a building or structure the
2 primary purpose of which is to house and display art to the
3 public.