

# HOUSE BILL No. 6461

September 12, 2006, Introduced by Reps. Espinoza and Plakas 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 4cc.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1        SEC. 4CC. BEGINNING JANUARY 1, 2007, A PERSON SUBJECT TO THE  
2        TAX UNDER THIS ACT MAY EXCLUDE FROM THE GROSS PROCEEDS USED FOR  
3        COMPUTATION OF THE TAX THE SALE OF ANY TANGIBLE PERSONAL PROPERTY  
4        MADE IN MICHIGAN. FOR PURPOSES OF THIS SECTION, TANGIBLE PERSONAL  
5        PROPERTY SHALL BE CONSIDERED MADE IN MICHIGAN IF THE FINAL  
6        MANUFACTURING OR ASSEMBLY OF THAT TANGIBLE PERSONAL PROPERTY  
7        OCCURRED IN THIS STATE.