

SENATE BILL No. 486

May 10, 2005, Introduced by Senators CASSIS and GOSCHKA and referred to the Committee on Finance.

A bill to amend 1933 PA 167, entitled "General sales tax act," by amending section 6b (MCL 205.56b), as added by 2004 PA 173.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 6b. (1) A taxpayer may claim a credit or refund for

2 ~~returned~~ **THE FOLLOWING:**

3 (A) **RETURNED** goods. ~~or a refund less an allowance for use~~
4 ~~made for a~~

5 (B) **A** motor vehicle returned under 1986 PA 87, MCL 257.1401 to
6 257.1410. ~~, as certified by the manufacturer on a form provided by~~
7 ~~the department.~~

1 (2) A TAXPAYER MAY CLAIM A CREDIT OR REFUND UNDER THIS SECTION
2 ON A FORM PROVIDED BY THE DEPARTMENT. IF THE TAXPAYER CLAIMS A
3 CREDIT UNDER SUBSECTION (1) (B), THE TAXPAYER MAY DEDUCT THAT AMOUNT
4 FROM THE REMITTANCE DUE WITH A RETURN FILED UNDER SECTION 6 OR, IF
5 A REPLACEMENT VEHICLE IS PROVIDED PURSUANT TO SECTION 3 OF 1986 PA
6 87, MCL 257.1403, FROM THE AMOUNT DUE TO THE SECRETARY OF STATE FOR
7 THE APPLICATION FOR REGISTRATION UNDER SECTION 815 OF THE MICHIGAN
8 VEHICLE CODE, 1949 PA 300, MCL 257.815.