

Act No. 673
Public Acts of 2006
Approved by the Governor
January 8, 2007
Filed with the Secretary of State
January 10, 2007
EFFECTIVE DATE: January 10, 2007

**STATE OF MICHIGAN
93RD LEGISLATURE
REGULAR SESSION OF 2006**

Introduced by Reps. Taub, Elsenheimer, Vander Veen, Brandenburg and Amos

ENROLLED HOUSE BILL No. 6386

AN ACT to amend 1937 PA 94, entitled "An act to provide for the levy, assessment and collection of a specific excise tax on the storage, use or consumption in this state of tangible personal property and certain services; to appropriate the proceeds thereof; and to prescribe penalties for violations of the provisions of this act," by amending section 6a (MCL 205.96a), as amended by 2004 PA 172.

The People of the State of Michigan enact:

Sec. 6a. (1) The organizing entity of a qualified athletic event that sells corporate sponsor contracts for the event that include both taxable tangible personal property and services may exempt the sale of taxable tangible personal property or taxable services if all of the following criteria have been met:

(a) The organizing entity is exempt or is wholly owned by an entity exempt under section 501(c)(6) of the internal revenue code, 26 USC 501.

(b) The organizing entity provided both of the following to the department at least 60 days in advance of entering into the first corporate sponsor contract:

(i) Written notice of its intent to enter into corporate sponsor contracts.

(ii) An itemized schedule of the tangible personal property and services that will be provided under each corporate sponsor contract.

(c) The department has given written approval to the organizing entity.

(2) As used in this section, "qualified athletic event" means 1 or more of the following:

(a) A professional sporting competition in which individuals officially representing at least 2 countries or nations compete.

(b) A professional football competition in which teams compete in a postseason event to determine the league champion.

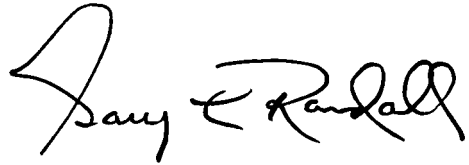
(c) A professional golfers' association competition in which individuals compete in an event to determine a champion.

(d) A collegiate basketball competition in which teams compete in a postseason event to determine the national champion.

(e) A collegiate hockey competition in which teams compete in a postseason event to determine the national champion.

(3) This section is repealed effective January 1, 2011.

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved _____

Governor