

SENATE BILL No. 1338

May 27, 2008, Introduced by Senators PATTERSON, BASHAM, JACOBS, OLSHOVE, ANDERSON and GLEASON and referred to the Committee on Finance.

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

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4FF. (1) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (2),
2 FOR SALES AT RETAIL AFTER DECEMBER 31, 2007 AND BEFORE JANUARY 1,
3 2018, A PERSON SUBJECT TO THE TAX UNDER THIS ACT MAY EXCLUDE FROM
4 THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THE TAX AN
5 ALTERNATIVE ENERGY MARINE PROPULSION SYSTEM, ALTERNATIVE ENERGY
6 SYSTEM, OR ALTERNATIVE ENERGY VEHICLE, IF THE ALTERNATIVE ENERGY
7 MARINE PROPULSION SYSTEM, ALTERNATIVE ENERGY SYSTEM, OR ALTERNATIVE
8 ENERGY VEHICLE HAS NOT PREVIOUSLY BEEN SUBJECT TO A LEASE OR A SALE
9 AT RETAIL.

1 (2) A PERSON SHALL NOT EXCLUDE A SALE AT RETAIL OF A BATTERY
2 CELL ENERGY SYSTEM AS THAT TERM IS DEFINED IN SECTION 2(K) OF THE
3 MICHIGAN NEXT ENERGY AUTHORITY ACT, 2002 PA 593, MCL 207.822.

4 (3) AS USED IN THIS SECTION, "ALTERNATIVE ENERGY MARINE
5 PROPULSION SYSTEM", "ALTERNATIVE ENERGY SYSTEM", AND "ALTERNATIVE
6 ENERGY VEHICLE" MEAN THOSE TERMS AS DEFINED IN SECTION 2 OF THE
7 MICHIGAN NEXT ENERGY AUTHORITY ACT, 2002 PA 593, MCL 207.822.