



**House
Legislative
Analysis
Section**

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SALES TAX EXEMPTION: COMMERCIAL FISHING

RECEIVED

OCT 03 1988

House Bill 5510

Sponsor: Rep. Pat Gagliardi

Committee: Taxation

Mich. State Law Library

Complete to 9-20-88

A SUMMARY OF HOUSE BILL 5510 AS INTRODUCED 3-15-88

The bill would amend the General Sales Tax Act to extend to owner-operated commercial fishing enterprises (other than charter fishing businesses) the sales tax exemption currently provided to agricultural and horticultural enterprises. Exempt from the sales tax would be sales of tangible personal property used or consumed in the direct gathering of fish by an owner-operator of a business enterprise or an employee of an owner-operated enterprise, not including a charter fishing business enterprise.

(The act currently exempts from the sales tax tangible personal property used or consumed "in the tilling, planting, caring for, or harvesting of the things of the soil; in the breeding, raising, or caring for livestock, poultry, or horticultural products, including transfers of livestock, poultry, or horticultural products for further growth.")

MCL 205.54a

House Bill 5510 (9-20-88)