

**SENATE BILL NO. 584**

May 6, 1999, Introduced by Senators GOSCHKA, JOHNSON, HAMMERSTROM, NORTH, ROGERS, GAST, STEIL, DUNASKISS, SHUGARS, MC COTTER, BENNETT, STILLE, GOUGEON, JAYE, MC MANUS, SCHWARZ, BULLARD, SCHUETTE, HART and DINGELL 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 10.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1        SEC. 10. IF A TAXPAYER ACCEPTS RETURNED TANGIBLE PERSONAL  
2 PROPERTY FOR A CREDIT OR REFUND, THE TAXPAYER SHALL REFUND TO THE  
3 PERSON WHO RETURNED THE PROPERTY FOR A REFUND, OR CREDIT TO THE  
4 PERSON WHO RETURNED THE PROPERTY FOR A CREDIT, ANY TAX LEVIED  
5 UNDER THIS ACT THAT THE TAXPAYER ADDED TO THE SALE PRICE AT THE  
6 TIME THE TANGIBLE PERSONAL PROPERTY WAS ORIGINALLY SOLD.