

SENATE BILL No. 245

March 5, 2013, Introduced by Senators JONES, HANSEN, BRANDENBURG, SCHUITMAKER and MARLEAU 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 4dd.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4DD. FOR TAXES LEVIED AFTER DECEMBER 31, 2011, A SALE OF
2 TANGIBLE PERSONAL PROPERTY TO A PERSON DIRECTLY ENGAGED IN THE
3 BUSINESS OF CONSTRUCTING, ALTERING, REPAIRING, OR IMPROVING REAL
4 ESTATE FOR OTHERS TO THE EXTENT THAT THE PROPERTY IS AFFIXED TO AND
5 MADE A STRUCTURAL PART OF A COUNTY JAIL IS EXEMPT FROM THE TAX
6 UNDER THIS ACT. AS USED IN THIS SECTION, "COUNTY JAIL" MEANS A
7 FACILITY OPERATED BY A COUNTY FOR THE PHYSICAL DETENTION AND
8 CORRECTION OF PERSONS CHARGED WITH OR CONVICTED OF CRIMINAL
9 OFFENSES AND ORDINANCE VIOLATIONS, PERSONS FOUND GUILTY OF CIVIL OR
10 CRIMINAL CONTEMPT, AND JUVENILES DETAINED BY COURT ORDER.

1 Enacting section 1. This amendatory act is retroactive and is
2 effective for taxes levied after December 31, 2011.