

USE TAX ACT (EXCERPT)
Act 94 of 1937

205.94m Personal property affixed to or made structural part of sanctuary; applicability of tax; “regularly organized church or house of religious worship” or “sanctuary” defined.

Sec. 4m.

(1) The tax levied under this act does not apply to tangible personal property acquired by a person engaged in the business of constructing, altering, repairing, or improving real estate for others if the property is to be affixed to or made a structural part of a sanctuary.

(2) As used in this section:

(a) "Regularly organized church or house of religious worship" means a religious organization qualified under section 501(c)(3) of the internal revenue code of 1986.

(b) "Sanctuary" means only that portion of a building that is owned and occupied by a regularly organized church or house of religious worship that is used predominantly and regularly for public worship. Sanctuary includes a sanctuary to be constructed that will be owned and occupied by a regularly organized church or house of religious worship and that will be used predominantly and regularly for public worship.

History: Add. 1998, Act 275, Imd. Eff. July 22, 1998