

1998 PUBLIC AND LOCAL ACTS

---

[No. 225]

(HB 4910)

AN ACT to amend 1975 PA 228, entitled "An act to provide for the imposition, levy, computation, collection, assessment and enforcement, by lien or otherwise, of taxes on certain commercial, business, and financial activities; to prescribe the manner and times of making certain reports and paying taxes; to prescribe the powers and duties of public officers and state departments; to permit the inspection of records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits, and refunds; to provide penalties; to provide for the disposition of funds; to provide for the interrelation of this act with other acts; and to provide an appropriation," by amending section 52 (MCL 208.52).

*The People of the State of Michigan enact:*

208.52 Sales of tangible personal property in state; circumstances.  
[M.S.A. 7.558(52)]

Sec. 52. Sales of tangible personal property are in this state in any of the following circumstances:

(a) For tax years beginning before January 1, 1998, the property is shipped or delivered to a purchaser, other than the United States government, within this state regardless of the free on board point or other conditions of the sales.

(b) For tax years beginning on and after January 1, 1998, the property is shipped or delivered to any purchaser within this state regardless of the free on board point or other conditions of the sales.

(c) For tax years beginning before January 1, 1998, the property is shipped from an office, store, warehouse, factory, or other place of storage in this state and the purchaser is the United States government, or the taxpayer is not taxable in the state of the purchaser. For the purposes of this subdivision only, "state" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, or political subdivision thereof.

Conditional effective date.

Enacting section 1. This amendatory act does not take effect unless House Bill No. 5580 of the 89th Legislature is enacted into law.

This act is ordered to take immediate effect.

Approved July 1, 1998.

Filed with Secretary of State July 1, 1998.

---

**Compiler's note:** House Bill No. 5580, referred to in enacting section 1, was filed with the Secretary of State July 1, 1998, and became P.A. 1998, No. 221, Imd. Eff. July 1, 1998.

---