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GENERAL SALES TAX ACT
(Act 167 of 1933, as Amended)

Section 4d.

The following are exempt from the tax under this act:

(e) The sale of tangible personal property to a person for demonstration purposes. For a dealer selling a new car or truck, the exemption for demonstration purposes shall be determined by the number of new cars and trucks sold during the current calendar year or the immediately preceding year without regard to specific make or style in accordance with the following schedule of

0 to 25, 2 units;

26 to 100, 7 units;

101 to 500, 20 units;

501 or more, 25 units;

but not to exceed 25 cars and trucks in a calendar year for demonstration purposes.

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